



# Refund of over-withheld withholding application

Use this application to claim a refund if too much non-resident withholding tax has been withheld from:

- interest, dividend or royalty payments
- managed investment trust (MIT) distributions.

**!** Under the Stapled Structures legislation, the Non-Concessional MIT Income withholding tax is 30% (unless the transitional provisions apply).

**Find out more:**

- [Investment income and royalties paid to foreign residents](#)
- [Straddle holding period rule](#)
- [Managed investment trusts – overview](#)
- [Implications of MIT withholding for foreign residents](#)
- [Stapled Structures](#)
- [Stapled groups – Choice to apply transitional provisions](#)

## How to complete this application

Complete this form on your computer, save a copy, print the form and mail it to us.

You need to provide supporting documents with your application. Refer to instructions [Refund of over-withheld withholding: how to apply](#).

## Section A: Beneficial owner

**1 Australian tax file number (TFN) – if you have one**

OR

**Australian Reference Number – if you have one**

**2 Name**

**3 Date of birth for individual beneficial owner**

Day / Month / Year  
  /   /

**4 Address**

Suburb/town

State/territory

(Australia only)

Postcode

(Australia only)

Country if other than Australia

**5 Country of residence**

**➤** Attach certificate of residency.

**6 Are you exempt from non-resident withholding tax?**

No

Yes  Attach a copy of your private ruling.

**!** Sovereign entities have additional requirements from 1 July 2019. Their exemptions are typically limited to passive income and portfolio investments where the interests are less than 10%. A seven-year transition period will be available for existing investments held by foreign pension funds and foreign government investors that held a valid ruling on 27 March 2018 in respect of their investments.

**7 Has too much non-resident withholding tax been withheld?**

No  You are not eligible to claim a refund.

Yes

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**Section B: Claimant**

**8 Name**

**9 Address**

Suburb/town

State/territory

(Australia only)

Postcode

(Australia only)

Country if other than Australia

**10 Phone number**

**11 Email address**

**!** In providing your email for communication please confirm you acknowledge and accept the potential risks associated with the use of email as it is not secure.

Yes

**12 Capacity in which you are claiming:**

Beneficial owner

Representative of beneficial owner  Attach power of attorney document

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**Section C: Type of payment or distribution**

**13 Was too much non-resident withholding tax withheld in respect of:**

interest, dividend or royalty payments  Complete section D.

managed investment trust (MIT) distributions  Complete section E.

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**Section D: Dividend and refund details**

**14 Date of interest, dividend or royalty payment**

Day                      Month                      Year  
 /  /

**15 Security code (ISIN or common code)**

**16 Name of security**

**17 Securities clearance account number**

**18 Gross amount of:**

Interest **A\$**

Dividend **A\$**

Royalty **A\$**

**19 Withholding tax withheld from:**

Interest **A\$**

Dividend **A\$**

Royalty **A\$**

**20 Refund amount requested**

**A\$**

**21 Are you claiming a refund because you satisfied the straddle holding period rule?**

No

Yes  Please provide the following information:

Australian tax treaty that applies to your circumstances

Rate at which the dividend withholding tax was withheld

%

Rate of dividend withholding tax which applies due to satisfying the straddle holding period rule

%

**22 Address for refund cheque**

Suburb/town

State/territory

(Australia only)

Postcode

(Australia only)

Country if other than Australia

The refund may be issued electronically if you have an Australian financial institution account. Please provide details if you prefer to receive the refund electronically.

! We cannot issue an electronic refund to a non-Australian financial institution.

BSB

Account number

Name of account holder

**23 Attachments:**

- Letter from your Australian custodian/payer on its letterhead confirming details of the withholding.
- Copy of the dividend or distribution advices issued to the beneficial owner by the payer.
- All original certificates of payment, if any have been issued, for the nominated financial years.
- For claims related to a straddle holding period rule you must provide evidence and details of the shareholding, including the holding period. Evidence can include ASIC notifications and copies of share registry documents.

## Section E: MIT distribution and refund details

### 24 Name of MIT

### 25 Income year

Year

### 26 Date of fund payment

Day                      Month                      Year  
 /  /

### 27 Amount of fund payment

A\$

### 28 Tax withheld from fund payment

A\$

### 29 Refund amount requested

A\$

### 30 Address for refund cheque

Suburb/town

State/territory

  
(Australia only)

Postcode

  
(Australia only)

Country if other than Australia

The refund may be issued electronically if you have an Australian financial institution account. Please provide details if you prefer to receive the refund electronically.

 We cannot issue an electronic refund to a non-Australian financial institution.


BSB

Account number

Name of account holder

### 31 Attachments:

- Credit advice/distribution statement or fund payment that would have been issued to the ultimate beneficiary.
- Letter from your Australian custodian/payer, on its letterhead, providing:
  - confirmation that tax was withheld at non-Exchange of Information (EOI) country rate from MIT payments made to the recipient
  - details of the withholding tax remitted to us for each of the fund payments.
-  Under the Stapled Structures legislation, the MIT withholding for EOI countries is 30% if the amount is Non-Concessional MIT Income. Transitional relief at 15% is available for certain fund payments.

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## Section F: Declaration

### Privacy

We are authorised under the *Taxation Administration Act 1953* to request your tax file number (TFN). We will use your TFN to identify you in our records.

Tax law authorises us to collect information and disclose it to other government agencies. This includes personal information of the person authorised to sign the declaration. For information about your privacy, go to [ato.gov.au/privacy](http://ato.gov.au/privacy)

*I, the beneficial owner (or my representative), authorise the ATO to issue my non-resident withholding tax refund entitlement for this claim in favour of myself or*

Enter name details

*I indemnify the ATO from any further claims to the refund entitlements.*

Name and title of signatory

Signature of beneficial owner or its authorised representative

Date

Day	Month	Year
<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

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## Lodging your form

Print your form and mail it along with supporting documents to:

**Australian Taxation Office**

**PO Box 1032**

**ALBURY NSW 2640**