



Australian Government
Australian Taxation Office

Tax file number – application or enquiry for individuals living outside Australia

Instructions and form for individuals living outside Australia

Our commitment to you

We are committed to providing you with reliable, accessible and useful information to help you understand your rights and entitlements and your obligations.

If you follow our information in this publication and it is either misleading or turns out to be incorrect and you make a mistake as a result, we must still apply the law correctly. If that means you owe us money, you must pay it but we will not charge you a penalty. Also, if you acted reasonably and in good faith we will not charge you interest.

If correcting the mistake means we owe you money, we will pay it and pay you any interest you are entitled to.

For more information, go to ato.gov.au/howyouareprotected

If you feel that this publication does not fully cover your circumstances, or you are unsure how it applies to you, you can seek further help from us.

Our Charter outlines the commitments we make to you and everyone we work with, our expectations of you and steps you can take if you are not satisfied. For more information, go to ato.gov.au/ourcharter

We regularly revise our publications to take account of any changes to the law, so make sure that you have the latest information. If you are unsure, you can check for more recent information at ato.gov.au or contact us.

This publication was current at **July 2024**.

Introduction

Your tax file number (TFN) and keeping it safe

A TFN is a unique number we issue to individuals. It is an important part of your tax and superannuation records, as well as your identity. It is also an important part of locating and keeping track of your superannuation savings. In the wrong hands, it could be used to commit fraud, so **keep it safe**. Make sure you protect your identity by keeping all your personal details secure, including your TFN.

We only issue one TFN to you during your lifetime – even if you change jobs, change your name, or move.

i You can find out more about how to protect your TFN and avoid identity crime at ato.gov.au/identitycrime

When to use this form

You can use this form if you:

- have never had a TFN
- have a TFN, but cannot find it on any of your tax papers.

What if I have lost my TFN?

If you have lost your TFN, check all your correspondence from us or contact your registered tax agent.

If you still cannot find your TFN or would like to update your details, you can contact us. See **More information** on page 6.

Who should sign this form?

You can apply for a TFN at any age. However, if you are:

- 16 years or older – **you** must sign your application
- 13 to 15 years old – you **or** your parent or guardian can sign
- 12 years old or under – your **parent or guardian** must sign on your behalf.

i If a parent or guardian signs on behalf of the applicant, they will need to provide further information when they submit the form – see **Parent or Guardian** on page 4.

When will I receive my TFN?

You should receive your TFN within 28 days after we receive your completed application and required documents. We appreciate your patience during the processing period – do not lodge another application during this time, and allow for possible delays with international mail.

How do I apply?

Foreign residents

Visit ato.gov.au/residency to check your Australian residency status for tax purposes.

You can apply for a TFN using this form, if you are a foreign resident for tax purposes and:

- you receive rental income from an Australian property
- you receive income from Australian business interests
- you want to apply for an Australian Study Loan under the Higher Education Loan Program (HELP)
- your spouse is
 - an Australian resident, and
 - applying for the Australian Family Tax Benefit, or Australian Child Care Subsidy
- you are a member of an Australian superannuation fund
 - you expect to receive benefits from
 - you intend to make personal contributions to, or
 - to which contributions are made on your behalf
- you need to lodge an Australian income tax return to claim
 - a refund of tax that has been withheld from an Australian bank account, and/or
 - dividends from Australian shares
- you want to apply for an Australian business number (ABN) and, if applicable, another associated business account, such as goods and services tax (GST) – for example, if you receive an appearance fee under contract as an entertainer or sportsperson.

We recommend you complete this TFN application before registering for an ABN – this will speed up processing of your ABN application. You can register for an ABN at abr.gov.au

i For information about Australian residency, see **Australian residents** on page 2.

Receiving interest, dividends and royalty payments

Non-resident withholding tax



If you are a foreign resident for tax purposes, you **do not need a TFN** if you **only** receive:

- interest from an Australian bank account
- dividends from Australian shares, or
- royalty payments.

Your withholding tax is deducted at the tax rate applicable to your country of residence before you receive these payments. You do not need to declare this income on your Australian tax return.

However, you must:

- inform your investment bodies (for example, banks) that you are a non-resident, and
- provide an overseas address for statements.



For more information about withholding tax rates, phone **+61 2 6216 1111** between 8.00 am and 5.00 pm (Australian Eastern Standard Time or Eastern Daylight-saving Time), Monday to Friday, and ask to be transferred to **Personal tax enquiries**.

TFN withholding tax

If you are a non-resident, you must not provide your TFN to investment bodies, unless your investment body is acting as your Australian superannuation fund manager.

It is not an offence not to quote a TFN to your superannuation fund, but if you do not supply it you may have more tax withheld than you need to.

If an investment body deducts TFN withholding tax from your interest, dividend or royalty payments, instead of non-resident withholding tax, you can apply for a refund of the difference. Do this by lodging an Australian income tax return together with the statement showing tax has been deducted.

Permanent migrants and temporary visitors

If you are a permanent migrant or temporary visitor to Australia with work rights, you may be able to apply for a TFN online at any time after entering Australia. Go to iar.ato.gov.au

Australian residents

Visit ato.gov.au/residency to check your Australian residency status for tax purposes.

The residency tests we use to determine your residency status for tax purposes are not the same as those used by other Australian agencies for other purposes, such as immigration.

If you are an Australian resident for tax purposes, you cannot use this form. For information on TFNs, including other ways to apply, go to ato.gov.au/tfn

How to complete the application form

Section A: Applicant information

Your answers to the questions in this section will help us establish whether you are already on our records or not.

Gender

The gender on your supporting documents must match your selection at question 6. If not, you need to provide a certified copy of one of the following as an additional supporting document:

- a statement from a Registered Medical Practitioner or a Registered Psychologist which specifies your gender
- a valid Australian Government travel document, such as a valid passport, which specifies your gender, or
- a state or territory birth certificate, which specifies your gender. A document from a state or territory Registrar of Births, Deaths and Marriages recognising your change in gender will also be sufficient evidence.



For more information on the Recognition of Sex and Gender, go to ato.gov.au/gender



Definition of spouse

A spouse includes another person (of any sex) who:

- you are legally married to
- you are in a relationship with that is registered under a prescribed state or territory law
- although not legally married to you, lives with you on a genuine domestic basis in a relationship as a couple.

Section B: Address details

Your TFN will be sent to the postal address you provide – this could be your home address, your post office box, or your registered tax agent's postal address.

We may use these details to send notices and correspondence about your taxation affairs.

Section C: Reason for application

Provide all details where you can at question 11.

Section D: Contact details

Provide all details where you can at question 12.

You can also provide details of a registered tax agent or legal representative in Australia at question 14.

Section E: Supporting documents

When you lodge your application, you must provide documents that prove your identity for registration purposes (proof of identity).

What are the proof of identity requirements?



If you do not provide all the proof of identity documents we ask for, your application will be returned to you and we cannot issue you with a TFN.

You must provide **two current documents** as proof of identity – see **Acceptable proof of identity documents** on page 5. We accept certified copies of original documents. Do not send us original documents. Certified copies of documents that you mail to us may not be returned to you.

Documents that have been corrected or changed and initialled are not acceptable. We may check the supporting documents you supply with the agencies that issued them.

Certified copies of documents

If you are in Australia, you can have copies of your documents certified by an authorised certifier, including a:

- barrister
- solicitor
- doctor
- judge
- Justice of the Peace
- minister of religion (who is authorised to celebrate marriage)
- police officer
- bank, building society or credit union officer with at least five years service
- sheriff's officer
- Commissioner of Declarations (in Queensland only).



Refer to our website for a full list of certifiers. If you are:

- in Australia – ato.gov.au/certifydocs_Australia
- outside Australia – ato.gov.au/certifydocs_international

If you are outside Australia, you can have your documents photocopied and certified as true and correct by:

- a Notary Public
- staff at your nearest Australian:
 - embassy
 - high commission, or
 - consulate, including consulates headed by honorary Austrade consuls.

Visit the Australian Department of Foreign Affairs and Trade website at dfat.gov.au for a listing of their offices by country.

Copies bearing an apostille

We will accept another way of supplying copies of public documents, including birth and marriage certificates, from outside Australia. This option may be more suitable if you are not within a reasonable distance of an Australian embassy, high commission or consulate.

If your country is a party to the Hague Apostille Convention, you can ask the Competent Authority in your country to certify a copy of your documents.

Documents in your previous name

If any of your documents are in your previous name, you must provide another document that shows how you changed your name – for example, a marriage certificate, deed poll or change of name certificate.

Documents in languages other than English

If any of your documents are not in English, you must provide a written translation that an authorised translation service has certified as a true and correct copy. If you are in Australia, details of accredited translators and interpreters can be found at naati.com.au. If you are outside Australia, you can get the name of an approved translation service from your nearest Australian:

- embassy
- high commission, or
- consulate.

You must show staff original documents, not photocopies. The documents must not be altered in any way – a document that has been corrected or changed and initialled is not acceptable.

Consular staff can not:

- issue TFNs, or
- mail or transmit your application for you.



Consular staff

You should:

- photocopy original proof of identity documents, and
- certify on the copies that they are genuine photocopies, but **do not** write on the application.

Parent or guardian

Can I sign the form if I am a parent or guardian?

Depending on the age of the applicant, a parent or guardian may be eligible to sign the form on behalf of the applicant. See **Who should sign this form** on page 1.

What do I need to provide if I sign on behalf of the applicant?

If you sign on behalf of the applicant, you must provide **all** of the information outlined at question **16** on the form.

Acceptable proof of identity documents

You must provide **two documents**, one of which must be a primary document. They must both be current.

Primary documents

| Proof of identity document | Office use only |
|--|-----------------|
| Foreign passport | AFP |
| Foreign birth certificate – if you have changed your name, you must provide another document that shows how you changed your name – for example, a marriage certificate, deed poll or change of name certificate | OBC |
| Australian full birth certificate – if you have changed your name, you must provide another document that shows how you changed your name – for example, a marriage certificate, deed poll or change of name certificate | ABC |
| Australian passport | AAP |

Secondary documents

| Proof of identity document | Office use only |
|---|-----------------|
| National photo identification card | OIC |
| Foreign government identification | OGI |
| Foreign marriage certificate – if you provide this document to verify how you changed your name, it will not count as a second document | OMC |
| Foreign drivers licence – any address on your licence must match an address on this application | ODL |

Linking documents

Must be provided if:

- there has been a change of name
- the gender on your supporting documents does not match the gender selected on the form
- a parent/guardian or legally appointed custodian is signing on behalf of the applicant.

| Proof of identity document | Office use only |
|---|-----------------|
| Change of name by deed poll | LCDP |
| Change of name document | LCON |
| Marriage certificate | LMGC |
| Australian full birth certificate | LABC |
| Australian Medicare card | LBMC |
| Foreign birth certificate | LOBC |
| Doctor's letter [#] | LDRL |
| Letter of authority [*] | LLOA |
| Power of attorney [*] | LPOA |
| Court order or proof of parentage/guardianship documents [*] | LPPG |

[#] If:

- the gender on your supporting documents does not match the gender selected on the form, the applicant can provide a statement from a Registered Medical Practitioner or a Registered Psychologist which specifies their gender
- the applicant is 16 or 17 years old and unable to sign their application, the parent or guardian signing the application on their behalf needs to provide a signed statement from a doctor explaining the circumstances.

^{*} If the applicant is 18 years or older and unable to sign their application, the parent or guardian signing the application on their behalf needs to provide one of these linking documents.

Section F: Declaration

Once you have completed this application, you are required to read and sign the declaration. You can find out more about who should sign this form on page 1.



If you are completing this TFN application on behalf of another person, this does not give you the authority to ask about their tax matters.

Lodging your application

Make a copy of this application for your own records before you lodge it with your current proof of identity documents – see page 6 of the form for where to lodge.

More information

Internet

- Visit ato.gov.au for general information about TFNs, tax and superannuation in Australia.
- Visit ato.gov.au/internationaltax to determine your Australian residency status for tax purposes, find out how Australian tax applies if you work or invest in Australia, and whether you need to lodge an Australian income tax return.

Phone

For more information about TFNs for individuals living outside Australia, phone **+61 2 6216 1111** between 8.00 am and 5.00 pm (Australian Eastern Standard Time or Eastern Daylight-saving Time), Monday to Friday, and ask to be transferred to **Personal tax enquiries**.

If you phone us, we need to know we are talking to the right person before we can discuss your tax affairs. We'll ask for details only you, or someone you've authorised, would know. An authorised contact (nominated representative) is someone who you have previously told us can act on your behalf.

If you do not speak English well and need help from the ATO, phone the Translating and Interpreting Service on **+61 3 9268 8332**.

If you are deaf or have a hearing or speech impairment, phone the ATO through the National Relay Service (NRS) on the numbers listed below:

- TTY users – phone **+61 7 3815 7799** and ask for the ATO number you need
- Speak and Listen (speech-to-speech relay) users – phone **+61 7 3815 8000** and ask for the ATO number you need
- Internet relay users – connect to the NRS on relayservice.gov.au and ask for the ATO number you need.



Tax file number – application or enquiry for individuals living outside Australia

When completing this form

- Refer to the instructions to help you complete this application.
- Answer all the questions, otherwise we may need to contact you for further information.
- Print clearly in BLOCK LETTERS using a black pen only.
- Use BLOCK LETTERS and print one character in each box.

S M I T H S T

- Place **X** in **all** applicable boxes.
- Do not use correction fluid or covering stickers.
- Sign next to any corrections.

- Make sure you read the privacy statement and **sign the declaration** at the end of the form.
- Provide acceptable proof of identity documents – see section E on page 6.

If you need help completing this application or you can't provide enough proof of identity documents, phone **+61 2 6216 1111** between 8.00 am and 5.00 pm (Australian Eastern Standard Time or Eastern Daylight-saving Time), Monday to Friday, and ask to be transferred to **Personal tax enquiries**.

| ATO USE ONLY | | | | | | | | |
|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |

Section A: Applicant information ➤ See instructions page 4.

! Your answers to these questions will help us establish whether you are already on our records or not.

1 Are you an Australian resident for tax purposes?

➤ See instructions pages 2 and 3.

No Yes

2 Have you ever: (Place **X** in one box only.)

- had an Australian tax file number (TFN)
- applied for an Australian TFN before
- lodged a tax return in Australia?

No ➤ Go to question 4.

Yes ➤ Go to question 3.

3 If you know the details of when you last dealt with us, provide them below.

When did you last deal with us? Year Details (for example, tax return)

Were your personal details the same as they are now?

Yes ➤ Go to question 4.

No ➤ Provide your details as they were when you last dealt with us.

Family name at that time

First given name

Other given names

Postal address for tax matters at that time

Suburb/town/locality

State/territory

(Australia only)

Postcode

(Australia only)

Country if outside Australia

Name of your registered tax agent at that time (if applicable)



4 What is your full name?

Name must match supporting documents.

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

5 Have you ever had another name?

No Go to question 6.

Yes Provide details below.

Type of name? (Place X in one box only.)

Your previous married name The name on your birth certificate An anglicised name

Your name before marriage A shortened version of your name An assumed name (known as)

Your skin name

Other


Other name

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

 If you have more names, provide details on a separate sheet of paper and include with your application. Make sure you provide full names and indicate type of name.

6 What is your gender? Male Female Indeterminate

The gender on your supporting documents must match your selection. For more information see instructions page 4.

7 What is your date of birth? / /

| | | | |
|----------------------------|---|---|---|
| OFFICE USE ONLY | 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"/> |

8 Do you have a spouse?

 See instructions page 4.

No Go to question 9.

Yes Provide details below.

Spouse's family name

Spouse's first given name

Spouse's other given names

Spouse's date of birth / / Check that you have given your name before marriage or previous married name at question 5, if applicable.

Section B: Address details

 See instructions page 4.

 We may use these details to send notices and correspondence about your taxation affairs.

9 What is your postal address? (Your TFN will be sent to this address.)

For example, write your home address, your post office box, or your Australian representative's postal address.

Suburb/town/locality

State/territory

(Australia only)

Postcode

(Australia only)

Country if outside Australia

10 What is your home address outside Australia?

This must be a street address.

Suburb/town/locality

Country

Section C: Reason for application

11 Why do you need a TFN? (Place X in one box only. Continues on page 4.)

Option 1 – you receive income from an Australian rental property (provide details of one property)

Street address of rental property

Suburb/town/locality

State/territory

Postcode

Real estate agent's name

Real estate agent's address

Suburb/town/locality

State/territory

Postcode

Option 2 – you are registering for an Australian business number (ABN) and, if applicable, another associated business account – for example, goods and services tax (GST)

We recommend you complete this TFN application before registering for an ABN – this will speed up processing of your ABN application. You can register for an ABN at abr.gov.au

If applicable, provide a business or company name

Australian Registered Body Number (ARBN)
or Australian Company Number (ACN)

Option 3 – you receive Australian business income (including directors fees)

Provide the details of the entity that pays you.

Name of company, partnership, trust or individual

Street address

Suburb/town/locality

State/territory

Postcode

Australian Company Number (ACN) – if a company

Australian business number (ABN)

Option 4 – you receive a distribution from an Australian trust

Name of trust

Trust ABN

Option 5 – in terms of superannuation, you:

- receive benefits from an Australian fund
- make personal contributions into an Australian fund, or
- are having contributions made on your behalf into an Australian fund.

Name of fund

Fund ABN

Option 6 – you receive other types of Australian income

Give full details, including any associated ACN or ABN.

Option 7 – you wish to obtain a refund of TFN withholding tax

Option 8 – your spouse is:


- an Australian resident, and
- applying for the Australian Family Tax Benefit, or Australian Child Care Subsidy.

Complete the following:

I have authorised Centrelink to receive my TFN from the ATO

No

Yes Provide your Centrelink Customer Reference Number (CRN)

 If you select this option, make sure you have completed question 8

 For the definition of spouse, see instructions page 4.

Option 9 – you are applying for an Australian Study Loan under the Higher Education Loan Program (HELP)

Section D: Contact details

 See instructions page 4.

12 What are your contact details?


Provide all details where you can. We may use these details to contact you as well as send notices and correspondence about your taxation affairs.

Daytime phone number (include area or country code)

Mobile number (include country code)

Email address (use BLOCK LETTERS) – such as EXAMPLE@PROVIDER.COM.AU

13 Do you want to provide an alternative contact person?

 These details will only be used if we need help to process this form and will not be recorded on our systems. If you would like to add an authorised contact (nominated representative) on our systems to deal with us on your behalf, you will need to contact us when you receive your TFN.

No Go to question 14.

Yes Provide the details of another person who we can contact for further information about your application below.

Contact person's details

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

Daytime phone number (include area or country code)

Mobile number (include country code)

Email address (use BLOCK LETTERS) – such as EXAMPLE@PROVIDER.COM.AU

14 Do you have a registered tax agent or a legal representative in Australia?

No Go to question 15.

Yes Provide your registered tax agent or legal representative's details below.

Name of practice


Phone number (include area code)

Name of person you deal with

Registration number

Section E: Supporting documents See instructions pages 4–6.

This section will help you provide the proof of identity documents we need to process your application. If you do not provide all the documents we ask for, we cannot issue you with a TFN.

 You must provide **two current documents**, one of which must be a primary document. We accept **certified copies of original documents**. Do not send us original documents. Certified copies of documents that you mail to us may not be returned to you. Documents that have been corrected or changed and initialled are not acceptable.

15 Which of the following supporting documents will you provide with your application?

(Place **X** in all applicable boxes.)

Primary documents

- Foreign passport
- Foreign birth certificate
- Australian full birth certificate (not an extract)
- Australian passport.

Secondary documents

- National photo identification card
- Foreign government identification
- Foreign marriage certificate – if you provide this document to verify how you changed your name, it will not count as a second document
- Foreign drivers licence – any address on your licence must match an address on this application.


16 Are you a parent or guardian signing this application?

 See page 2 of the instructions to see if you are eligible to sign the form on behalf of the applicant.

No Go to question 17.

Yes If you sign on behalf of the applicant you must include **all** of the following with this application:

- The applicant's supporting documents that you have selected at question 15.
- One of the 'Linking documents' on page 6 of the instructions that shows your relationship to the applicant.

 If one of the applicant's supporting documents that you have selected at question 15 shows your relationship to the applicant (for example, a birth certificate) you do not need to provide another linking document.

EITHER of the following:

Your own tax file number (TFN)

OR

If you do not provide your TFN, you will need to provide two of your own supporting documents, one must be a primary document. See 'Acceptable proof of identity documents' on page 5 of the instructions.

 For more information about providing TFNs, see the Privacy note in the Declaration on page 7 of this form.

17 Are any of the supporting documents you will provide in a previous name?

No Go to question 18.

Yes You will also need to provide one of the 'Linking documents' listed on page 6 of the instructions that shows how your name was changed.


18 Are the supporting documents you will provide in English?

No See instructions page 5.

Yes Go to question 19.


 Make sure you sign the declaration on the next page.

Section F: Declaration See instructions pages 6.

 When you send your application, you must include your proof of identity documents as specified on pages 4–6 of the instructions.

If you are:

- 16 years or older – **you** must sign your application
- 13 to 15 years old – you **or** your parent or guardian can sign
- 12 years old or under – your **parent or guardian** must sign on your behalf.

 If you are completing this TFN application on behalf of another person, this does not give you the authority to ask about their tax matters.

19 Who is the authorised person signing this declaration?

The person applying for the TFN Sign and date the declaration below.

A parent or guardian Make sure you have completed questions 13 and 16, then provide your full name here before signing and dating the declaration below.

Name of parent or guardian

Before you sign this form

Make sure you have answered all the relevant questions correctly and read the privacy statement below before you sign and date this page. An incomplete form may delay processing and we may ask you to complete a new form.

 Penalties may be imposed for giving false or misleading information or for the unauthorised use of a TFN.

Privacy

The ATO is authorised by the *Taxation Administration Act 1953* to request your tax file number (TFN). We will use your TFN to identify you in our records. It is not an offence not to provide your TFN. However, if you do not provide your TFN, there may be a delay in processing this form.

Taxation law authorises the ATO to collect information and to disclose it to other government agencies. For information about your privacy, go to ato.gov.au/privacy

We may check the supporting documents you supply with the agencies that issued them.

I declare that the information given on this application is true and correct.

Signature

You MUST SIGN here


Date

Day Month Year
 / /

Lodging your application

Keep a copy of your application for your records. Send the original application and certified copies of your identity documents to us at

Australian Taxation Office
GPO Box 1574
CANBERRA ACT 2601

 Attention We will aim to process this form within 28 days of receiving all the necessary information. If your form is incomplete, incorrect or needs checking, it may take longer. We will send your TFN to the postal address on your application.

We appreciate your patience during the processing period. Do not lodge another application during this time.

