



Departing Australia superannuation payment (DASP) online application – Agreement for intermediaries

WHEN COMPLETING THIS FORM

- Use a black pen only.
- Print clearly in BLOCK LETTERS.

You must complete the DASP online application – *Agreement for intermediaries* and agree to comply with the terms and conditions specified within it, to apply to be a DASP intermediary.

DASP intermediaries can represent their temporary resident clients with the Commissioner of Taxation for the purpose of claiming their super monies as DASP. The ATO provides DASP intermediaries access to use the DASP online intermediary application system to assist them find and claim fund-held and ATO-held super electronically.

This Agreement is only available to either:

- tax agents (that have full registrations with the Tax Practitioner Board (TPB))
- individuals/organisations with conditional tax agent registrations with the TPB for the purpose of claiming DASP.

! DASP paid as a result of claims lodged using the DASP online application system will be made in the name of the temporary resident. If you also act in the capacity of a legal representative (such as an executor of an estate) and require the payment issued to you in this capacity, you will need to lodge a paper claim with the holder of the super account and satisfy them of your authority to make the claim.

If you need to claim in this capacity:

- from a fund, download the [Application for a departing Australia superannuation payment](#) (NAT 7204), or use a paper claim produced by the fund
- from the ATO, download the [Application for payment of ATO-held superannuation money](#) (NAT 74880).

By submitting this application, you agree to be bound by the terms and conditions of the agreement.

Australian business number (ABN)

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Name of applicant

- !** The applicant must have an active tax agent registration with the TPB, either a full registration or a conditional registration for DASP purposes.

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Registered business address

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Suburb/town

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State/territory

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Postcode

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TERMS AND CONDITIONS

1 INTERPRETATION

1.1 'ATO-held super' for the purpose of this agreement refers to amounts paid to us by employers, super funds or the government on behalf of an individual.

ATO-held super includes:

- super guarantee
- super holding accounts (SHA)
- unclaimed super.

'Certification of immigration status' refers to the written or electronic statement issued by the Department of Home Affairs that confirms the applicant:

- (a) was the holder of a temporary visa that has ceased to be in effect (has expired or been cancelled), and
- (b) has left Australia.

The DASP online system verifies a temporary resident's immigration status and if they are eligible to apply for DASP will pass claims to super funds. This is equivalent to Department of Home Affairs providing Certification of Immigration Status directly to the super fund.

'DASP online intermediary application system' refers to the internet based service available to those granted a DASP Agreement to submit electronic DASP applications on behalf of their clients.

'Departing Australia superannuation payment' (DASP) is the payment of super benefits to a temporary resident that meets the requirements set out in the *Income Tax Assessment Act 1997* (ITAA 1997).

A DASP is, as defined in section 301-170 of the ITAA 1997, the payment of a temporary resident's super to them, after they have departed Australia and their visa has ceased to be in effect.

A DASP can be paid by a superannuation provider or the ATO, to the temporary resident or their authorised representative.

A DASP can be paid in one of the following ways:

- in accordance with regulation 6.20A of the *Superannuation Industry (Supervision) Regulations 1994* (SISR). Unfunded public sector super schemes may voluntarily, but are not compelled to, pay out a DASP (regulation 6.20B of the SISR)
- under section 20H of the *Superannuation (Unclaimed Money and Lost Members) Act 1999* (S(UMLM) Act), although not all payments made under section 20H of the S(UMLM) Act are DASP
- in accordance with section 67A of the *Small Superannuation Accounts Act 1995*
- by an exempt public sector super scheme made in accordance with rules of the fund that are substantially similar to the SISR regulation 6.20A.

'Department of Home Affairs' is the government department responsible for temporary resident work visas.

'Tax agent' for the purpose of the DASP Agreement is either, an individual/organisation that holds a full tax agent registration with the Tax Practitioner Board (TPB) or has an active conditional tax agent registration for DASP purposes.

'Tax file number' (TFN) has the meaning given by section 202A of the *Income Tax Assessment Act 1936*.

'Temporary resident' refers to a person who was the holder of a temporary visa (excluding subclasses 405 and 410), that has ceased to be in effect and who has left Australia. This excludes Australian and New Zealand citizens, and permanent residents of Australia.

2 AUTHORITY

- 2.1 You declare that at the time of entering into this agreement you hold an active tax agent registration with the TPB (either a full registration, or conditional registration for DASP purposes). You agree that you will only access DASP online while this registration is active.
- 2.2 You agree that prior to submitting a DASP application you will obtain written signed authorisation from each individual, which authorises you to provide their TFN and personal details via the DASP online intermediary application system for the purpose of the ATO:
- searching its records for ATO-held and fund-held super for your clients
 - providing the temporary resident's passport number and personal details to Department of Home Affairs to confirm their immigration status
 - passing DASP claims on to funds (including retirement savings account providers) where we identify they are holding your clients super.
- 2.3 You agree that you will have notified the ATO that the person is your client (as per existing ATO processes for tax agents), before representing them with the ATO.
- 2.4 You agree to retain signed authority obtained from each client you represent with the ATO in relation to DASP, for a period of five years.
- 2.5 You agree that this agreement only gives you authority to use the DASP online intermediary application system. You will need to have a myGovID and be linked to a business ABN in Relationship Authorisation Manager (RAM) to access DASP online. To set up your myGovID visit mygovid.gov.au. You are not authorised to claim using the DASP online individual's application, or using ATO online services.

3 CONFIDENTIALITY AND DISCLOSURE OF INFORMATION

- 3.1 You acknowledge and agree that information provided by the ATO through the DASP online application system is provided on the clear understanding that it is confidential information and you will undertake to treat the use and storage of the information as such.

- 3.2 You agree to restrict access to the information to personnel to whom you have given a security clearance to use the information for the purposes for which it is provided.
- 3.3 You agree to be responsible for, and to ensure your personnel, fulfil your obligations under the *Privacy Act 1988*.
- 3.4 You agree to disclose the information received to each individual for whom a search was undertaken as soon as practicable after receiving the information.
- 3.5 You agree to pass on the DASP you receive on behalf of a temporary resident to the relevant individual in a timely manner. This includes making reasonable efforts to contact your clients whose whereabouts have become unknown.
- 3.6 You agree that where you have been unable to pass on a DASP received on behalf of a temporary resident client, to the client and you have made reasonable efforts to locate them, you will report and pay the DASP you received as unclaimed money to the relevant state/territory.

4 TERMINATION OF AGREEMENT

- 4.1 Either you, or the ATO, may terminate this agreement at any time on giving written notice to the other party, however the provisions of this agreement relating to the confidentiality and non-disclosure of the information shall continue in perpetuity.
- 4.2 You agree that you will notify the ATO and cease to use the DASP online application system immediately should your registration with the TPB become inactive (suspended, cancelled or terminated) or you no longer have an active conditional registration for DASP purposes.

5 DATE AGREEMENT IS MADE

- 5.1 This agreement is made on the date that the ATO accepts your application and agrees to disclose information to you for the purpose of claiming DASP for your temporary resident clients. The ATO will notify you in writing whether your application has been accepted or not.

6 REPLACING EXISTING AGREEMENTS

- 6.1 This agreement replaces any existing agreement between you and the ATO in relation to us searching and disclosing information from its records for the purpose of claiming DASP for your temporary resident clients.

7 COMPLIANCE REVIEWS

- 7.1 You understand and agree that the ATO will conduct regular reviews of your compliance with the terms and conditions of this agreement.
- 7.2 If a compliance review indicates that you have not complied with the terms and conditions of this agreement, the ATO can terminate the agreement and remove your access. Where we have found breaches of a law administered by the ATO, you may be subject to penalties and prosecution action. We will also refer potential breaches of the *Tax Agent Services Act 2009* to the TPB if we suspect you are not representing clients in accordance with that Act and its Regulations.

PRIVACY

The ATO is a government agency bound by the *Privacy Act 1988* in terms of handling personal information and tax file numbers (TFN).

We are authorised by the *Taxation Administration Act 1953* to ask for the information requested on this form and on DASP online claims you complete, including your client's TFN. We require this information to help us administer taxation and superannuation laws. We may give this information to other government agencies and to super funds identified as holding your clients super.

For further information about you and your member's privacy go to ato.gov.au/privacy

COMPLETE AND SIGN THE SECTION BELOW TO APPLY FOR A DASP AGREEMENT

Name of applicant

! The applicant must have an active tax agent registration with the TPB, either a full registration or a conditional registration for DASP purposes.

Postal address

Suburb/town

State/territory

Postcode

Name of contact person

Phone number of contact person

Email address of contact person

Provide your registration details with the TPB?

Registered tax agent number

Select one of the boxes below to indicate what type of tax agent registration you have with the TPB:

Full tax agent registration with the TPB

Conditional tax agent registration for
DASP purposes with TPB

Registered tax agent name

Only complete if the name is different to the tax agent business name provided at the top of the page, for example, you are registered as an individual tax agent but trade through a company or trust.

I, the registered tax agent whose details have been provided above, declare that I have read and understand the terms and conditions specified within this agreement and provide my assurance that these will be adhered to for all claims submitted using my ABN via the DASP online application system.

Print your name

Signature

Date

Day

Month

Year

➔ Send your completed agreement to:

Australian Taxation Office
PO Box 3578
ALBURY NSW 2640