



Australian Government
Australian Taxation Office

Tax file number declaration

This publication is made up of two parts. The first part is the instructions that will help you complete the declaration and the second part is the *Tax file number declaration* form you need to complete and give to your payer.

Who should complete this declaration?

You should complete a new *Tax file number declaration* before you start to receive payments from a new payer, for example, when you start a new job or become entitled to a superannuation pension. Your payer must notify the Tax Office within 14 days of the start of the new arrangement.

The entity making the payment is your 'payer' and you are the 'payee'. The information you provide in this declaration will help your payer work out how much tax to take out of payments to be made to you.

This declaration covers payments for:

- work and services – payments to employees, company directors, office holders, as well as payments under return-to-work schemes, labour hire arrangements, or payments specified by regulation
- benefit and compensation payments, and
- retirement payments and annuities and eligible termination payments.

Varying your withholding rate

If you answer **YES** at question 10 or 11, you will need to get a *Withholding declaration* (NAT 3093) from your payer.

You also need to complete a *Withholding declaration* if at any time you wish to:

- advise a change to your tax offset or family tax benefit entitlement
- claim the tax-free threshold and discontinue claiming the threshold with other payers
- advise that you have become or ceased to be an Australian resident for tax purposes, or
- advise your payer of Higher Education Contribution Scheme (HECS) or Financial Supplement repayment obligations or changes.

You do not need to complete a new *Tax file number declaration* if you have a current one with your payer (or *Employment declaration* or *Annuity and superannuation pension declaration* completed before 1 July 2000).

If you qualify for a reduced rate of Medicare levy or are liable for the Medicare levy surcharge, you can vary the amount your payer withholds from your payments by completing a *Medicare levy variation declaration* (NAT 0929).

Privacy of information

The *Income Tax Assessment Act 1936* authorises the Tax Office to request information in this declaration. This information will help the Tax Office administer the laws relating to taxation, and other government agencies administering other legislation covering Commonwealth benefits and superannuation. All information, including personal information, collected by the Tax Office is treated as confidential and is protected by the *Income Tax Assessment Act 1936* and the *Privacy Act 1988*.

The Tax Office may give this information to other government agencies as authorised by taxation law, for example, Commonwealth agencies which administer laws relevant to your particular situation. Depending on your situation these agencies could include Centrelink, the Australian Federal Police, the Child Support Agency, the Department of Veterans' Affairs, the Department of Immigration and Multicultural and Indigenous Affairs, the Department of Family and Community Services and the Department of Education, Science and Training.

If you quote your tax file number (TFN) to your payer, in some circumstances the payer may, and in others must, give your TFN to your superannuation fund.

Only certain people and organisations can ask for your TFN. These include employers, some federal government agencies, trustees for superannuation funds, payers under the pay as you go (PAYG) system, higher education institutions, the Child Support Agency (CSA) and investment bodies such as banks. Section 202C of the *Income Tax Assessment Act 1936* authorises the Tax Office to request quotation of your TFN on this declaration for the purposes of administering taxation laws. It is not an offence not to quote your TFN but there may be consequences if you do not, for example, you may have more tax withheld than otherwise would occur.

If you need more information about how the tax laws protect your personal information, or have any concerns about how the Tax Office has handled your personal information, phone **13 28 61**, between 8.00am and 6.00pm, Monday to Friday.



This *Tax file number declaration* is not an application form for a tax file number (TFN).

If you have never had a TFN and want to provide your payer with your TFN you will need to complete a *Tax file number application or enquiry for an individual* (NAT 1432). You will need to provide proof of identity documents as outlined on the application form.



How to fill in this declaration

Please print neatly in BLOCK LETTERS, one character to a box, like this:

2 6 0 ' C O N N O R S T

Please use a black or dark blue pen only.



For more information phone **13 28 61** between 8.00am and 6.00pm, Monday to Friday or visit www.ato.gov.au

Instructions to help you complete the attached declaration

Section A – to be completed by PAYEE

1 Your tax file number (TFN)

It is not an offence not to quote your TFN. However, if you do not provide your payer with your TFN or claim an exemption from quoting your TFN, your payer must withhold 48.5% (the highest marginal rate plus Medicare levy) from any payment to you.

Your TFN is usually on any papers sent to you from the Tax Office, such as last year's income tax notice of assessment.

➤ Phone **13 28 61** if you:

- cannot find your TFN or are not sure you have one. You will be asked for information about your identity and, if you have a TFN, we will provide it to you.
- have never had a TFN. You will be advised to complete a *Tax file number application or enquiry for an individual* (NAT 1432).

If you have lodged a *Tax file number application or enquiry for an individual* or made a phone or counter enquiry to obtain your TFN, print in the appropriate box at this question. Your payer will withhold an amount at the rate of tax applicable to a TFN having been quoted. If your payer does not have your TFN after 28 days, they must withhold 48.5% from future payments to you.

You are exempt from quoting your TFN if:

- you are under 18 and earn below \$6,000 a year, or
- you receive certain Centrelink pensions, benefits or allowances or a service pension from the Department of Veterans' Affairs. However, you **must** quote your TFN if you receive Newstart, sickness allowance, special benefit or partner allowance.

Print in the appropriate box at this question if you are claiming an exemption.

2 Do you authorise your payer to give your TFN to the trustee of your superannuation fund?

You can authorise your payer to provide your TFN to the trustee of your superannuation fund or to your retirement savings account (RSA) provider. However, you are not required to do so. Giving your TFN to your superannuation fund will make it much easier in future to trace different superannuation amounts in your name so that you get the maximum benefit when you retire. It can also help in calculating a lower tax liability on an eligible termination payment.

Your superannuation fund needs your TFN when reporting information on your superannuation contributions to the Tax Office. Without your TFN your surchargeable superannuation contributions may be subject to the maximum surcharge rate.

3, 4, 5, & 6 **Your details** See the declaration form.

7 On what basis are you paid?

If you are not sure of the basis of your payment, check with your payer. If you select 'Superannuation pension or annuity' as your basis of payment, make sure you complete question 13.

8 Are you an Australian resident for tax purposes?

If you need help in deciding whether you are an Australian resident for tax purposes, phone **13 28 61**.

If you are not an Australian resident for tax purposes, you must answer **NO** at questions 9 and 11 (unless you are entitled to a zone tax offset).

9 Are you claiming the tax-free threshold from this payer?

The tax-free threshold is available to all Australian residents for tax purposes. This means that the first \$6,000 of income earned each year is not subject to tax.

You can only claim the tax-free threshold from one payer at a time.

Generally you should claim the tax-free threshold from the payer you expect will pay you the most during the year.

❗ If you receive any taxable Centrelink payments or allowances such as Newstart, Austudy or Youth Allowance you may have already claimed the tax-free threshold with Centrelink.

If you need help in deciding whether you can claim the tax-free threshold, or which payer you should claim the threshold from, phone **13 28 61** between 8.00am and 6.00pm, Monday to Friday.

If you are claiming the tax-free threshold from another payer – and you wish to change this – you must complete a *Withholding declaration* (NAT 3093) to advise that payer you no longer wish to claim the tax-free threshold.

If your income comes from more than one payer and you consider that claiming the tax-free threshold with only one payer would lead to a large credit at the end of the income year, you may be eligible to vary the prescribed withholding rate. To be eligible, you must be able to estimate your taxable income for the whole income year. For more information, phone **1300 360 221**, between 8.00am and 6.00pm, Monday to Friday.

10 Are you claiming a reduced rate of withholding for either family tax benefit or Senior Australians tax offset?

Family tax benefit (FTB)

You can claim FTB if you are an Australian resident (for family assistance purposes) who cares for an eligible child and your family's adjusted taxable income is below \$84,023, plus \$3,358 for each child after the first. If your family income is more than \$84,023, you may be eligible for a reduced benefit.

You can receive FTB as a fortnightly payment from Centrelink or as an end-of-year lump sum through the tax system.

Answer **NO** at this question if you choose to receive FTB as:

- a fortnightly payment from Centrelink, or
- an end-of-year lump sum through the tax system but without any reduction in the rate of tax deducted from your pay during the year.

Answer **YES** at this question if you choose to receive an end-of-year lump sum through the tax system **and** have a reduced rate of tax deducted from your pay during the year. You will also need to complete a *Withholding declaration* (NAT 3093) (see 'Varying your withholding rate').

⊖ It is against the law to reduce your withholdings with more than one payer at the same time.

❗ You must still lodge an FTB tax claim at the end of the income year or you may incur a tax debt.

Senior Australians tax offset

To qualify for the Senior Australians tax offset, you need to meet a number of conditions. These are:

(a) Age

At 30 June 2005 you will be:

- a male aged 65 years or more or a female aged 62.5 years or more, or
- a male veteran or war widower aged 60 years or more or a female veteran or war widow aged 57.5 years or more.

If you are unsure if you are a veteran, war widow or war widower, or if you qualify for the earlier veteran pension age, phone the Department of Veterans' Affairs (DVA) on **13 32 54**.

(b) Eligibility for Commonwealth age pension or similar type payment

- you received a Commonwealth of Australia government age pension or a pension, allowance or payment from DVA at any time during the 2004–05 income year
- you did not receive a Commonwealth of Australia age pension because you did not make a claim or because of the application of the income test or the assets test, but you have a qualifying ground that makes you eligible for the age pension, or
- you are a veteran who is eligible for but did not receive a pension, allowance or payment from DVA because you did not make a claim, or because of the application of the income or the assets test.

(c) Income threshold

You satisfy the income threshold that applies to you:

- you did not have a spouse (married or de facto) and your taxable income was less than \$38,340

- you had a spouse (married or de facto) and the combined taxable income of you and your spouse was less than \$59,244, or
- you had a spouse (married or de facto) and the combined taxable income of you and your spouse, where you 'had to live apart due to illness' or either of you was in a nursing home at any time in 2004–05 income year, was less than \$71,406.

'Had to live apart due to illness' is a term used to describe a situation where the living expenses of you and your spouse (married or de facto) are increased because you are unable to live together in your home due to the indefinitely continuing illness or infirmity of either or both of you.

(d) Not in prison

You were not in prison for the whole income year.

If you qualify, the amount of tax offset available to you depends on your taxable income levels and whether you are single, married or a member of an illness-separated couple.

Answer **NO** at this question if you wish to claim the entitlement to the tax offset as a lump sum in your end-of-year assessment.

Answer **YES** at this question if you choose to receive the Senior Australians tax offset by having a reduced rate of tax deducted from your pay during the year. You will need to complete a *Withholding declaration* (NAT 3093) (see 'Varying your withholding rate'). Your payer will calculate your rate of withholding based on the information you provide.

Your tax payable will be reduced to nil where you are entitled to the Senior Australians tax offset and your taxable income is equal to or below the relevant income threshold. A reduced tax offset will apply where your taxable income is above the income thresholds, but less than the cut-out threshold.

You may not be required to lodge an income tax return if your income from all sources is less than or equal to the relevant income threshold.

If your income comes from more than one source, do not complete this question for any of your payers. Phone **1300 360 221**, between 8.00am and 6.00pm, Monday to Friday, for advice.

⊖ It is against the law to claim the Senior Australians tax offset from more than one payer at the same time.

11 Are you claiming a zone, dependent spouse or special tax offset?

You may be entitled to a:

- zone tax offset if you live or work in certain remote or isolated areas of Australia
- dependent spouse (married or de facto) tax offset if your spouse's separate net income is expected to be less than \$6,570 for the income year ended June 2005, or
- special tax offset for a dependent invalid relative, dependent parent, housekeeper caring for an invalid spouse or a dependent child-housekeeper.

Answer **NO** at this question if you choose to receive any of these offsets as an end-of-year lump sum through the tax system.

Answer **YES** at this question if you choose to receive these tax offsets by having a reduced rate of tax deducted from your pay during the year. You will need to complete a *Withholding declaration* (NAT 3093) (see 'Varying your withholding rate').

You can phone us if you are not sure whether you are eligible for the zone, dependent spouse or special tax offset. See 'More information for payees' on page 4.

⊖ It is against the law to claim tax offsets from more than one payer at the same time.

12(a) Do you have an accumulated Higher Education Contribution Scheme (HECS) debt?

Answer **YES** at (a) if you have an accumulated HECS debt. Note that a HECS debt may include debts under the Postgraduate Education Loan Scheme (PELS), Open Learning Deferred Payment Scheme (OLDPS) or Bridging for Overseas Trained Professionals Loan Scheme (BOTPLS).

There are 4 schemes under the *Higher Education Funding Act 1988* offering Commonwealth loans to assist students to pay their higher education fees. If the Commonwealth lends you money to pay your higher education fees under HECS, PELS, OLDPS or BOTPLS you will have a HECS debt.

Higher Education Contribution Scheme (HECS)

HECS supplements funding of the Australian higher education system. Most students must make a contribution towards the cost of their tertiary education. They have a choice of paying their contribution up front or deferring payment by taking out a loan from the Commonwealth.

Open Learning Deferred Payment Scheme (OLDPS)

OLDPS enables certain students undertaking undergraduate level units of study through Open Learning Australia (OLA) to defer payment of part of the fee charged by OLA by taking out a loan from the Commonwealth.

Postgraduate Education Loan Scheme (PELS)

PELS offers loans for eligible students who have enrolled in fee-paying, postgraduate, non-research courses. Students can borrow up to the limit of the tuition fees for their course each semester.

Bridging for Overseas Trained Professionals Loan Scheme (BOTPLS)

BOTPLS offers loans to overseas trained professional people who do not meet the requirements for entry to their professions in Australia. The loans are applied to pay fees for bridging courses to enable those people to meet the entry requirements.

If your annual income is likely to be above the minimum repayment threshold, your payer will regularly withhold additional amounts to cover your anticipated compulsory repayment. The minimum HECS repayment threshold for 2004–05 is \$35,000 or \$667 a week. The Tax Office will advise your payer of changes to this threshold in future years.

Do you have more than one job and a HECS debt

If your payments from all jobs add up to more than the HECS repayment threshold for the income year, you will have a compulsory repayment included in your next income tax notice of assessment. You can ask one or more of your payers to withhold additional amounts to cover your anticipated compulsory HECS repayment.

The Higher Education Loan Programme (HELP)

From 1 January 2005 a new suite of loans called the Higher Education Loan Programme (HELP) will replace the current HECS schemes. HELP offers Commonwealth loans to assist students to pay their higher education fees and to study overseas. If the Commonwealth lends you money under any of the new schemes you will have a HELP debt.

Compulsory HELP repayments will start to be raised from income tax returns for the 2005–06 income year. You do not need to advise your payer of your HELP debt until the 2005–06 income year.

HELP will consist of:

- **HECS-HELP** – for eligible students enrolled in Commonwealth supported places. A HECS-HELP loan will cover all or part of their student contribution.
- **FEE-HELP** – for eligible fee-paying students enrolled at an eligible higher education provider. FEE-HELP provides students with a loan to cover up to the full amount of their tuition fees.
- **OS-HELP** – for eligible Commonwealth supported students who wish to study overseas. OS-HELP provides students with a loan to cover expenses such as accommodation and travel.

12(b) Do you have an accumulated Financial Supplement debt?

Answer **YES** at (b) if you have an accumulated Financial Supplement debt.

The Student Financial Supplement Scheme (SFSS) is a voluntary loan scheme for tertiary students to help cover their expenses while they study. In the fifth year after the loan is taken out, it becomes an accumulated Financial Supplement debt, to be collected by the Tax Office.

If your annual income is likely to be above the minimum repayment threshold, your payer will regularly withhold additional amounts to cover your anticipated compulsory repayment. The minimum Financial Supplement repayment threshold for 2004–05 is \$37,666 or \$719 a week.

When you have repaid all of your HECS or Financial Supplement debt, you must complete a *Withholding declaration* and answer **NO** at this question.

➤ For more information about HECS and Financial Supplement debts, please contact us. See 'More information for payees' on page 4.

13 Do you wish to claim entitlements to a deductible amount or tax offset for an annuity or superannuation pension?

If you have bought an annuity or superannuation pension, you may be entitled to deduct an amount when tax is calculated.

If you have an annuity or superannuation pension, you may be entitled to a tax offset.

Answer **YES** at this question if you wish to claim any of these entitlements. Your superannuation provider or the organisation that sold you your annuity will work out your entitlement.

❶ Make sure you have answered all the questions in section A and have signed and dated the declaration.
Give your completed declaration to your payer.

➤ MORE INFORMATION FOR PAYEES

If you need more information about TFNs or how to complete the *Tax file number declaration*, you can:

- visit our website at www.ato.gov.au
- phone **13 28 61** between 8.00am and 6.00pm, Monday to Friday, or
- obtain a fax by phoning **13 28 60**.

Section B – to be completed by PAYER

The following information will help you comply with your pay as you go (PAYG) obligations.

Tax file number declarations

If you withhold, or are likely to withhold amounts from payments to a payee, the payee may give you a completed *Tax file number declaration*.

The amount to be withheld from payments you make to your payee is determined primarily by the answers given by the payee on a *Tax file number declaration*. This declaration replaces the *Employment declaration* and *Annuity and superannuation pension declaration* from 1 July 2000. Valid employment declarations and annuity and superannuation pension declarations as at 30 June 2000 will continue to be valid as tax file number (TFN) declarations under PAYG.

A *Tax file number declaration* applies to payments made after the declaration is provided to you. A later declaration provided by a payee overrides their earlier declaration.

Where a payee has given you a completed *Tax file number declaration* you are required to complete **Section B** and send the original to the Tax Office within 14 days. You must retain the Payer's copy for your records.

What if a payee advises you that they have applied for a TFN, or enquired about their existing TFN?

If a payee states at **1** of the *Tax file number declaration* that they have applied for an individual TFN, or enquired about their existing TFN, they have 28 days to give you their TFN. If the payee has not given you their TFN within this time (unless the Tax Office tells you not to), you must withhold an amount at the top marginal rate of tax plus Medicare levy (currently 48.5%) from the payee's payments and:

- all leave loading payments
- leave payments on termination of employment, that is, holiday pay, unused annual leave and long service leave, and
- the pre-July 1983 part or the post-June 1983 part of an eligible termination payment.

What if a payee does not give you a completed *Tax file number declaration*?

EXAMPLE 1

If a payee does not give you a completed *Tax file number declaration* before you make a payment to that payee, you must withhold an amount from the payment at the highest marginal rate of tax plus Medicare levy (currently 48.5%).

EXAMPLE 2

If a payee does not give you a completed *Tax file number declaration* within 14 days of the start of the withholding obligation you must notify the Tax Office. Do this by completing as much of the *Tax file number declaration* as you can with the information you have. Ensure that you:

- complete Questions 1 to 8 of **Section A** to the best of your ability
- print **PAYER** in the signature box of **Section A**
- complete **Section B**
- send the original copy of the *Tax file number declaration* you have filled out to the Tax Office within 14 days
- retain the Payer's copy for your records, and
- withhold an amount at the top marginal rate of tax plus Medicare levy (currently 48.5%) from any payments to the payee.

Privacy Act 1988 – storage and disposal of TFN information. Under the TFN guidelines in the Privacy Act, you must use secure methods when storing and disposing of TFN information.

Retaining declarations – Under tax laws, if a payee submits a new *Tax file number declaration* or leaves your employment, you must still keep this declaration for the current and next financial year.

Penalties

Penalties apply for failing to forward original copies of completed *Tax file number declarations* to the Tax Office.

Penalties also apply if you do not retain the Payer copy of completed *Tax file number declarations* for your records.

➤ MORE INFORMATION FOR PAYERS

To apply for an Australian business number (ABN), or a withholder payer number (WPN) if not in business, phone **13 28 66**.

To obtain TFN declarations, withholding declarations and PAYG withholding tax tables, you can:

- visit our website at www.ato.gov.au, or
- phone **1300 720 092**
- ask your newsagent (please note that not all newsagents stock these products).

Send completed declarations to:

- | | |
|---|---|
| ■ For WA, SA, NT, VIC and TAS | ■ For NSW, QLD and ACT |
| Australian Taxation Office
PO Box 795
Albury NSW 2640 | Australian Taxation Office
PO Box 9004
Penrith NSW 2740 |

To find out how to report data from your payroll system to the Tax Office on magnetic media, phone **1800 679 974**.

OUR COMMITMENT TO YOU

The information in this publication is current at July 2004.

In the taxpayers' charter we commit to giving you information and advice you can rely on.

If you try to follow the information contained in our written general advice and publications, and in doing so you make an honest mistake, you won't be subject to a penalty. However, as well as the underpaid tax, we may ask you to pay a general interest charge.

We make every effort to ensure that this information and advice is accurate. If you follow our advice, which subsequently turns out to be incorrect, or our advice is misleading and you make a mistake as a result, you won't be subject to a penalty or a general interest charge although you'll be required to pay any underpaid tax.

You are protected under GST law if you have acted on any GST information in this publication. If you have relied on GST advice in this Tax Office publication and that advice has later changed, you will not have to pay any extra GST for the period up to the date of the change. Similarly, you will not have to pay any penalties or interest.

If you feel this publication does not fully cover your circumstances, please seek help from the Tax Office or a professional adviser. Since we regularly revise our publications to take account of any changes to the law, you should make sure this edition is the latest. The easiest way to do this is by checking for a more recent version on our website at www.ato.gov.au

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Tax file number declaration

This declaration is NOT an application for a tax file number. Please print neatly in BLOCK LETTERS and use a BLACK or DARK BLUE pen. Print X in the appropriate boxes. Please ensure you read all the instructions prior to completing this declaration.

**PAYER'S
copy**
www.ato.gov.au

Section A – to be completed by PAYEE

1 Your tax file number (TFN) refer to the cover for privacy information

OR I have made a separate application/enquiry to the Tax Office for a new or existing TFN.

OR I am claiming an exemption because I am under 18 years of age and do not earn enough to pay tax.

OR I am claiming an exemption because I am a pensioner.

2 Do you authorise your payer to give your TFN to the trustee of your superannuation fund or to your retirement savings account (RSA) provider? Yes No

3 Your name Title: Mr Mrs Miss Ms

Surname or family name

First given name

Other given names

4 If you have changed your name since you last dealt with the Tax Office, show your previous family name

5 Your date of birth DAY MONTH YEAR
 / /

6 Your home address in Australia

Suburb or town

State Postcode

7 On what basis are you paid? (Select one only.)
Full-time employment Part-time employment Casual employment Labour hire Superannuation pension or annuity

8 Are you an Australian resident for tax purposes?
Yes No If 'No', you must answer 'No' at question 9.

9 Do you wish to claim the tax-free threshold from this payer?
NOTE: If you have more than one source of income and currently claim the tax-free threshold from another payer, DO NOT claim it now.
Yes No If 'No', you must answer 'No' at questions 10 and 11 unless you are a non-resident claiming a Senior Australians tax offset or a zone tax offset respectively.

10 Are you claiming a reduced rate of withholding for either family tax benefit or Senior Australians tax offset?
Yes If 'Yes', obtain a *Withholding declaration* from your payer, but only if you are claiming the tax-free threshold from this payer. If you have more than one payer, see page 3 of the instructions. No

11 Are you claiming a zone, dependent spouse or special tax offset?
Yes If 'Yes', obtain a *Withholding declaration* from your payer. No

12 (a) Do you have an accumulated HECS debt?
Yes If 'Yes', your payer will withhold additional amounts to cover your anticipated compulsory repayment(s). No

(b) Do you have an accumulated Financial Supplement debt?
Yes If 'Yes', your payer will withhold additional amounts to cover your anticipated compulsory repayment(s). No

13 Do you wish to claim entitlements to a deductible amount or tax offset for an annuity or superannuation pension?
Yes If 'Yes', your superannuation provider or the organisation that sold you your annuity will work out your entitlement. No

Declaration: I declare that the information I have given is true and correct.

Signature

There are penalties for deliberately making a false or misleading statement.

Date DAY MONTH YEAR
 / /

Section B – to be completed by PAYER

1 Australian business number (ABN) Branch number (if applicable)

[or **withholder payer number (WPN)** if not in business (see notes on page 4)]

If you have not been issued with an ABN or WPN, or you cannot find the ABN or WPN issued to you, phone **13 28 66**.

Date ABN or WPN requested DAY MONTH YEAR
 / /

2 Registered business or trading name (or individual name if not in business)

3 Business address

4 If you have ceased making payments to this payee, print X in this box.

5 Contact person

Daytime telephone during business hours Area Code

Signature of payer

Please note: Penalties apply where you fail to forward the original to the Tax Office.

DAY MONTH YEAR
 / /

Return completed original Tax Office copy to:

For WA, SA, NT, Vic and Tas
Australian Taxation Office
PO Box 795
Albury NSW 2640

For NSW, Qld and ACT
Australian Taxation Office
PO Box 9004
Penrith NSW 2740

Privacy Act 1988 – storage and disposal of TFN information. Under the TFN guidelines in the Privacy Act, you must use secure methods when storing and disposing of TFN information.

Retaining declarations – Under tax laws, if a payee submits a new *Tax file number declaration* or leaves your employment, you must still keep this declaration for the current and next financial year.