



Statutory declaration

WHEN TO COMPLETE THIS STATUTORY DECLARATION

Have you attempted to obtain the following from your payer?

- Your payment summary.
- A copy of your payment summary.
- A letter stating details of your income and the amount of tax withheld.

If you have not attempted to obtain this information, you should do so before proceeding any further.

You should complete this statutory declaration when you cannot obtain or locate the following payment summaries:

- PAYG payment summary – individual non-business (NAT 0046)
- PAYG payment summary – employment termination payment (NAT 70868)
- PAYG payment summary – superannuation lump sum (NAT 70947)
- PAYG payment summary – superannuation income stream (NAT 70987).

Payment summary information may be available in pre-filling service

Payment summary information is generally available through the pre-filling service in *e-tax* or by contacting your tax agent. If your information is not available in the pre-filling service, and you do not have your payment summary, you should complete this statutory declaration.

➤ For more information on the pre-filling service, visit our website at www.ato.gov.au/etaxprefilling

MAKING A STATUTORY DECLARATION

You can make a declaration if you are an individual person and the declaration relates to your own income tax return.

- Use a separate declaration for each income year (1 July to 30 June).
- Use a separate declaration for each payment summary.
- Complete all the relevant sections. Ensure all details about your payments and the amounts withheld are included. If you do not complete all the details, you may not be allowed a credit for the amount that was withheld from your payments when your tax return is processed. If you do not know the required details, print 'UNKNOWN'.

WHAT TO DO WITH YOUR COMPLETED DECLARATION

Use the information in this declaration to complete your tax return or amendment request. If you do not have to lodge this declaration, you must keep it with your records.

If you have any documents showing amounts were withheld from payments you received (for example, payslips, pay envelopes or time sheets), keep those documents with this declaration.

You do not have to lodge this declaration with your tax return or amendment request unless you have completed it in place of the *ETP payment summary* (NAT 2605) for 2007 and prior financial years.

PRIVACY

We are authorised by the *Income Tax Assessment Act 1936* to ask for the information on this form. We need this information to help us correctly identify your records. Where authorised by law, we may give this information to other government agencies that administer laws relevant to your particular situation. It is not an offence not to quote your tax file number (TFN).

⚠ If at any time you find your payment summary, and the amounts shown on it are the same as the amounts you are claiming on this declaration, keep the payment summary with your records. However, if any of the amounts shown on your payment summary are different to the amounts you are claiming on this declaration, you must use the payment summary amounts on your tax return.

If you have already lodged your tax return, you must request an amendment. To do this, write to us and ask us to replace the amount you have already claimed with the amount shown on the payment summary.

Write to us at:

Australian Taxation Office
PO Box 3004
PENRITH NSW 2740

MAKING AND SIGNING THE DECLARATION

Under the *Statutory Declarations Act 1959*, you can make a declaration before:

- a person who is currently licensed or registered under a law to practise in one of the following occupations
 - chiropractor
 - dentist
 - legal practitioner
 - medical practitioner
 - nurse
 - optometrist
 - patent attorney
 - pharmacist
 - physiotherapist
 - psychologist
 - trade marks attorney, or
 - veterinary surgeon
- a person who is enrolled on the Supreme Court roll of a State or Territory or the High Court of Australia as a legal practitioner (however described), or
- one of the following people
 - an agent of the Australian Postal Corporation who is in charge of an office supplying postal services to the public
 - an Australian Consular Officer or Australian Diplomatic Officer (within the meaning of the *Consular Fees Act 1955*)
 - a bailiff
 - a bank officer with five or more continuous years of service
 - a building society officer with five or more years of continuous service
 - a chief executive officer of a Commonwealth court
 - a clerk of a court
 - a Commissioner for Affidavits
 - a Commissioner for Declarations
 - a credit union officer with five or more years of continuous service
 - an employee of the Australian Trade Commission who is
 - in a country or place outside Australia
 - authorised under paragraph 3(d) of the *Consular Fees Act 1955*, and
 - exercising his or her function in that place
 - an employee of the Commonwealth who is
 - in a country or place outside Australia
 - authorised under paragraph 3(c) of the *Consular Fees Act 1955*, and
 - exercising his or her function in that place
 - a fellow of the National Tax Accountants' Association
 - a finance company officer with five or more years of continuous service
 - a holder of a statutory office not specified in another item in this list
 - a judge of a court
 - a Justice of the Peace
 - a magistrate
 - a marriage celebrant registered under Subdivision C of Division 1 of Part IV of the *Marriage Act 1961*
 - a master of a court
 - a member of Chartered Secretaries Australia
 - a member of Engineers Australia, other than at the grade of student
 - a member of the Association of Taxation and Management Accountants
 - a member of the Australasian Institute of Mining and Metallurgy
 - a member of the Australian Defence Force who is
 - an officer
 - a non-commissioned officer within the meaning of the *Defence Force Discipline Act 1982* with 5 or more years of continuous service, or
 - a warrant officer within the meaning of that Act
 - a member of the Institute of Chartered Accountants in Australia, the Australian Society of Certified Practising Accountants or the National Institute of Accountants
 - a member of
 - the Parliament of the Commonwealth
 - the Parliament of a State
 - a Territory legislature, or
 - a local government authority of a state or territory
 - a minister of religion registered under Subdivision A of Division 1 of Part IV of the *Marriage Act 1961*
 - notary public
 - a permanent employee of the Australian Postal Corporation with five or more years of continuous service who is employed in an office supplying postal services to the public
 - a permanent employee of one of the following with five or more years of continuous service who is not specified in another item in this list
 - the Commonwealth or a Commonwealth authority
 - a state or territory or a state or territory authority, or
 - a local government authority
 - a person before whom a statutory declaration may be made under the law of the state or territory in which the declaration is made
 - a police officer
 - a registrar or deputy registrar of a court
 - a senior executive service employee of
 - the Commonwealth or a Commonwealth authority, or
 - a state or territory or a state or territory authority
 - a sheriff
 - a sheriff's officer, or
 - a teacher employed on a full-time basis at a school or tertiary education institution.

Statutory declaration

Statutory Declarations Act 1959

I,

Occupation

Address

of

Suburb/town/locality State/territory Postcode

make the following declaration under the *Statutory Declarations Act 1959*:

1 I am not in possession of the payment summary for the period:

From / / to / /

2 Payer details

Australian business number

Full name

Trading name (if applicable)

Full business address

Suburb/town/locality State/territory Postcode

Business hours phone number

Name of person who made the payments (ie payer)

Nature of business

3 Payment details

Name under which I was paid

My tax file number (TFN)

Location where work was performed

Suburb/town/locality State/territory Postcode

Personnel or payroll number (if applicable)

If the payment was made by your employer, what was the basis of your employment?

Part-time Casual Full-time

! Remember, you must only complete one of the three sections on pages 2–3.
If you do not know the exact amounts, provide estimates.

Complete this section if the payment should be on a PAYG payment summary – individual non-business

	Weekly	Total (1 July–30 June)
Amount of gross payments (before any amounts were withheld)	\$ <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"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
Amount of net payments (after any amounts were withheld)	\$ <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"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
Amount of any allowances received	\$ <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"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
Amount of lump sum payments (other than eligible or employment termination payments, or superannuation lump sum payments)	\$ <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"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
Total tax withheld from the above payments		\$ <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
Reportable fringe benefits amount		\$ <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
Reportable employer superannuation contributions		\$ <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
Exempt foreign employment income		\$ <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>

Complete this section if the payments should be on a PAYG payment summary – employment termination payment

Date of payment Day / Month / Year

Employment termination payment – taxable component \$, .

Employment termination payment – tax-free component \$, .

Total tax withheld from the above payments \$, .

For 2011–12 and prior financial years:

Is this payment part of a payment made in an earlier income year for the same termination? No Yes

Is this a transitional termination payment? No Yes

Is this payment a death benefit? No Yes) Indicate the type of death benefit:

Trustee of deceased estate

Non-dependant

Dependant

For 2012–13 and future financial years:

Employment termination payment (ETP) code

Read through all the codes before selecting one that describes the type of payment. If more than one code applies to the payment, you will need to complete a separate payment summary for each code.

Life benefit ETP	
CODE	DESCRIPTION
R	ETP made because of one of the following: <ul style="list-style-type: none"> ■ early retirement scheme ■ genuine redundancy ■ invalidity ■ compensation for <ul style="list-style-type: none"> – personal injury – unfair dismissal – harassment – discrimination
O	Other ETP not described by R , for example, golden handshake, gratuity, payment in lieu of notice, payment for unused sick leave, payment for unused rostered days off

Multiple payments for same termination	
CODE	DESCRIPTION
S	You made a code R payment to your employee in a previous income year for the same termination
P	You made a code O payment to your employee in a previous income year for the same termination
Death benefit ETP	
CODE	DESCRIPTION
D	Death benefit ETP paid to a dependant of the deceased
B	Death benefit ETP paid to a non-dependant of the deceased and you made a termination payment to the non-dependant in a previous income year for the same termination
N	Death benefit ETP paid to a non-dependant of the deceased
T	Death benefit ETP paid to a trustee of the deceased estate

➤ For more information, refer to *How to complete the PAYG payment summary – employment termination payment* (NAT 70996-07.2012) on our website at www.ato.gov.au

Complete this section if the payments should be on a PAYG payment summary – superannuation lump sum or PAYG payment summary – superannuation income stream

Taxable component – taxed element of a superannuation lump sum payment	\$	<input type="text"/>	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
Taxable component – untaxed element of a superannuation lump sum payment	\$	<input type="text"/>	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
Taxable component – taxed element of a superannuation income stream	\$	<input type="text"/>	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
Taxable component – untaxed element of a superannuation income stream	\$	<input type="text"/>	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
Taxable component – taxed element of a superannuation income stream lump sum in arrears payment	\$	<input type="text"/>	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
Taxable component – untaxed element of a superannuation income stream lump sum in arrears payment	\$	<input type="text"/>	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
Tax-free component	\$	<input type="text"/>	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
Total tax withheld from the above payments	\$	<input type="text"/>	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>

Is this superannuation lump sum payment a death benefit? No Yes Indicate the type of death benefit:

Trustee of deceased estate

Non-dependant

I understand that a person who intentionally makes a false statement in a statutory declaration is guilty of an offence under section 11 of the Statutory Declarations Act 1959, and I believe that the statements in this declaration are true in every particular.

Signature of person making the declaration

Declared at

on day

Month Year

of

Before me

Signature of person before whom the declaration is made

Full name of person before whom the declaration is made

Qualification of person before whom the declaration is made (see page 2 'Making and signing the declaration')

Address of person before whom the declaration is made

! Note 1 A person who intentionally makes a false statement in a statutory declaration is guilty of an offence, the punishment for which is imprisonment for a term of 4 years – see section 11 of the *Statutory Declarations Act 1959*.

Note 2 Chapter 2 of the *Criminal Code* applies to all offences against the *Statutory Declarations Act 1959* – see section 5A of the *Statutory Declarations Act 1959*.

