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# Income

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QC 80928

## Land subdivision – supporting information

Information to provide with your objection or private ruling request about land subdivision.

**Last updated** 24 June 2024

### How to lodge

To apply for a private ruling about subdividing land:

- complete and submit a **private ruling application form**
- provide the supporting information listed below.

To lodge an objection about subdividing land:

- complete and submit the objection form
  - Objection form – for taxpayers
  - Objection form – for tax professionals
- provide the supporting information listed below.

Check first whether your question is answered in **Subdividing and combining land**.

## Supporting information

Providing this information up front will reduce delays.

If you've previously given us any of the information listed below, you don't need to resend it.

In order for us to provide a private ruling decision, you need to provide us with specific facts on how the subdivision of your land is going to be undertaken.

If you have not commenced the subdivision activities, or they have not progressed to a point at which we can determine the specific facts on which the ruling decision will be based on, we may not be able to issue a ruling decision.

The information we need for a private ruling or objection about subdividing land includes:

- full details of the land/property being subdivided, such as
  - the address of the land
  - when the land was purchased
  - the size of the land
  - why you had originally purchased the land
  - details of the use of the land from the date of acquisition
  - how the land was zoned when it was acquired
  - if the land has been rezoned since it was purchased, why and how the rezoning occurred
- details of any period/s that the land had been on the market for sale
- details of any offers received from a potential purchaser/s, including when the offer was made, the amount offered and the reason why the offer was not accepted
- if the land had been on the market for sale, why you changed your mind about selling the land as a whole

- details and the reasons of when and why you decided to sell the land by subdividing it and selling the resulting subdivided lots
- details of who initiated the proposed subdivision of the land
- details of any preliminary steps you took prior to entering into the subdivision arrangement, such as obtaining advice from professionals or applying for planning permission from the relevant authorities
- details of how the land is going to be subdivided such as the number of proposed lots, how many lots will be sold and if you will be keeping any of the subdivided lots
- documentation relating to the subdivision of the land such as
  - planning applications made and planning permits received
  - rezoning applications and approvals
  - subdivision applications and approvals
  - development agreements
  - maps of the subdivision
- full details of any entities whose services have been engaged, or will be used in relation to the subdivision of the land and
  - what activities they will undertake in relation to the subdivision of the land
  - the remuneration they will receive for their services
- documentation relating to the engagement of any entities in relation to the subdivision
- details of the activities that you will be personally undertaking in relation to the subdivision of the land
- the market value of the land just prior to the subdivision activities (un-subdivided)
- the selling value of the subdivided lots, or if not known, an estimate of the value of the subdivided lots
- details of what you will receive, or what you expect to receive, in relation to the sale proceeds on the sale of the subdivided lots
- details of how the subdivision activities will be funded

- if you are borrowing any funds to finance the subdivision activities, details of the borrowed funds and a copy of the loan application and any other relevant documentation
- planning documents, such as projected cash flow statements, projected financials, financial or economic modelling, budgets or business plans
- details of how the subdivided lots will be sold and whose service, if any, will be engaged to sell the subdivided lots
- the date the subdivision activities started, or you expect them to commence
- the date the subdivision activities stopped, or you expect them to be completed
- who the registered owner/s of the land was prior to the subdivision and who the registered owner/s of the land will be following the subdivision
- details of any subdivided lots that have been sold
- details of any subdivision activities or any business of land development you, or any related entities, have undertaken in the past
- details of any subdivision activities that you or any related entities will undertake in the future
- if you have registered for GST, the basis for your registration.

QC 19065

## **Employee share schemes – supporting information**

Information to provide with your objection or private ruling request about employee share schemes.

**Last updated** 24 June 2024

## How to lodge

To apply for a private ruling about an employee share scheme:

- complete and submit a **private ruling application form**
- provide the supporting information listed below.

To lodge an objection about an employee share scheme:

- complete and submit the relevant objection form
  - **Objection form – for taxpayers**
  - **Objection form – for tax professionals**
- provide the supporting information listed below.

Check first whether your question is answered in **Employee share schemes**.

## Supporting information

Providing this information up front will reduce delays.

If you've previously given us any of the information listed below, you don't need to resend it.

The information we need for a private ruling or objection about an employee share scheme includes:

- details of your employee share scheme (ESS) shares, stapled securities or rights to acquire ESS interests including
  - the date you acquired them
  - the market value at the time they were acquired
  - the purchase price paid to acquire them (including payment dates)
  - the number acquired and class or type of shares
  - the names of the employee share scheme and entity that issued the ESS interests
- whether you sold or exercised any rights under the ESS, and if so, details

- if you disposed of any ESS interests, the date of disposal and the proceeds you received
- a copy of your employee share scheme statement including any supporting information provided with it
- any other statements and information provided by your employer on the operation of the ESS
- a copy of the relevant employee share plan
- the type of plan – whether it is a taxed-upfront scheme or tax-deferred scheme or your ESS interests qualified for the start-up concession
- whether you are still employed by the company, and if not, when that employment ceased
- any other relevant information in relation to your ESS.

## Foreign services

If your ESS interest relates to a period of foreign service, you should also provide details about:

- any changes to your residency for tax purposes
- the periods you were physically overseas and which country you were in during each period
- the extent to which your foreign service relates to earning the ESS interest including the basis of your calculation
- any amounts of foreign tax paid in relation to the ESS interest and how it was calculated.

## ESS interests acquired before 1 July 2009

If your ESS interest was acquired before 1 July 2009, you should also provide details about:

- whether the ESS interests were qualifying (as per former **section 139CD** of the *Income Tax Assessment Act 1936* – click on 'view history' note)
- whether an election was made before the lodgment of the income tax return for the year the ESS interests were acquired (include a copy of the election).



QC 27186

## Boat hire arrangements – supporting information

Information to provide with your objection about boat hire arrangements.

**Last updated** 24 June 2024

### How to lodge

To lodge an objection about boat hire arrangements:

- complete and submit the relevant form
  - Objection form – for taxpayers
  - Objection form – for tax professionals
- provide the supporting information listed below.

### Supporting information

Providing this information up front will reduce delays.

If you've previously given us any of the information listed below, you don't need to resend it.

The information we need for an objection about boat hire arrangement includes:

- the date the boat was, or is to be, purchased
- details of the boat, including copies of any purchase or finance contracts, survey papers, registration and insurance
- the date the activity commenced
- a description of the activities conducted to date
- a description of planned activities

- a detailed business plan; for examples see TR 2003/4 – *Income tax: boat hire arrangements*
- details of actual and projected income and expenses, (including boat charter fees and depreciation), from the commencement of the activity up to and including all years to which the objection applies.

If the activity is to be conducted under an agency agreement, you should provide copies of:

- any charter operator or management contracts that have been entered into, or are proposed
- any supporting material supplied by the charter operator.

QC 19010

## Scholarships – supporting information

Information to provide with your objection or private ruling about a scholarship.

**Last updated** 24 June 2024

### How to lodge

To apply for a private ruling about a scholarship:

- complete and submit a **private ruling application form**
- provide the supporting information listed below.

To lodge an objection about a scholarship:

- complete and submit the relevant form
  - Objection form – for taxpayers
  - Objection form – for tax professionals

- provide the supporting information listed below.

Check first whether your question is answered in [Is my scholarship taxable?](#)

## Supporting information

Providing this information up front will reduce delays.

If you've previously given us any of the information listed below, you don't need to resend it.

The information we need for an objection about a scholarship includes:

- whether you are a full-time student
- the name of the course you are studying and the organisation/institution you are studying at
- the full name of the scholarship
- by whom the scholarship is provided
- the date the scholarship was granted
- details of the scholarship, for example whether the money is paid to you or whether your expenses are paid
- any conditions of the scholarship
- whether the scholarship is provided principally for educational purposes
- any conditions that require you to be an employee of the scholarship provider or enter into any contract with the scholarship provider that is wholly or principally for labour
- whether the scholarship involves a guarantee of further employment with the provider, or a related entity
- whether the provider, or related entity, has the right to your work as part of this scholarship, and if so the detail of these rights.

# Foreign employment income – supporting information

Information to provide with your objection or private ruling request about overseas employment income.

**Last updated** 24 June 2024

## How to lodge

To apply for a private ruling about foreign employment income:

- complete and submit the **private ruling application form**
- provide the supporting information listed below.

To lodge an objection about foreign employment income:

- complete and submit the relevant form
  - **Objection form – for taxpayers**
  - **Objection form – for tax professionals**
- provide the supporting information listed below.

Check first whether your question is answered in **Foreign employment income – employees**.

## Supporting information

Providing this information up front will reduce delays.

If you've previously given us any of the information listed below, you don't need to resend it.

The information we need for a private ruling or objection about foreign employment income depends on whether you were an Australian resident for income tax purposes while overseas, or you now consider yourself to be a foreign resident.

If you are lodging a private ruling request about a future period(s), answer based on your intentions.

## Foreign resident

If you consider that you became a foreign resident when you went to work overseas, provide the following information:

- the date you changed your residency
- the exact details of the visas granted by the overseas country
- a copy of your passport
- the country you considered to be your usual residence during the period you were a foreign resident, and why
- whether you visited Australia during the time you were a foreign resident, and if so, details of each visit
- where you stayed when you were in Australia
- if you had a family (spouse, partner, children), where they resided during the period you were a foreign resident
- whether your family accompanied you overseas for all or part of the time you were outside Australia, and if so, details
- if you had children, where they attended school during the period you were overseas
- whether you rented out your principal place of residence in Australia for the period you were a foreign resident, and if so, what you did with your household effects
- details of any assets you owned in Australia and overseas while you were a foreign resident
- what social and sporting connections you have with Australia
- what social and sporting connections you have with the country where you are living
- whether you or your spouse are a Commonwealth Government of Australia employee for superannuation purposes, and if so
  - the dates of the employment periods
  - the type of employment, and
  - the exact name of the superannuation funds of which you and/or your spouse were a member
  - if you or your spouse still hold a position with the Commonwealth Government of Australia and remain eligible to contribute to the

#### superannuation fund

- whether you advised the Australian Electoral Office to have your name removed from the electoral roll
- whether you advised any Australian financial institutions with whom you have investments that you are a foreign resident so that non-resident withholding tax could be deducted
- whether you advised any Australian companies with whom you have investments that you are a foreign resident
- whether you advised Medicare or your health insurance provider to have your name removed from their records
- whether you lodged tax returns in any other countries, and if so details and copies of assessments of tax
- what you stated as the reason for going overseas when completing the Australian Immigration Outgoing passenger card
- whether you had a capital gains tax event I1 happen to your assets because you ceased to be an Australian resident.

### **Australian resident**

If you were an Australian resident overseas, provide the following information:

- indicate if your foreign service was directly attributable to (advise which one)
  - your deployment outside Australia as a member of a defence force or a police force by an Australian government, or an authority of such a government
  - activities of your employer in operating a public fund declared by the Treasurer to be a developing country relief fund
  - activities of your employer, provided that your employer is a prescribed charitable or religious institution located or pursuing objectives outside Australia
  - activities of your employer in operating a public fund established to provide monetary relief to people in a developing foreign country who are distressed as a result of a disaster

- delivery of Australian official development assistance by your employer
  - an Austrade approved project
  - none of the above
- who your employer was
- what date the employment commenced
- what date the employment ended
- a copy of your employment contract or conditions of employment
- whether there was an option to extend the contract, and if so
  - whether you took up this option
  - how long the extension was for
- the date you left Australia and the date you returned to Australia
- whether you took any breaks in your employment, and if so
  - how long they were
  - what type of leave you took
  - where you spent this time
- if you returned to Australia during this period of employment, details of any work duties you performed while here
- if you worked in multiple countries, detail what countries you worked in and the dates you worked there
- whether you worked on a cyclical basis, and if so, details
- whether you paid tax on the income derived overseas, and if not, why
- whether there was a memorandum of understanding (which covered your work) in existence between the Australian Government and the government of the country you were working in. If yes, provide a copy - particularly the section regarding taxation of your employment income. Note that we may request confirmation of this from the Department of Foreign Affairs and Trade
- details of the income and allowances you received

- a copy of your passport.

QC 19002

## Redundancy payments – supporting information

Information to provide with your objection or private ruling request about redundancy payments.

**Last updated** 24 June 2024

### How to lodge

To apply for a private ruling about the deductions you can claim for a redundancy payment:

- complete and submit a **private ruling application form**
- provide the supporting information listed below.

To lodge an objection about redundancy payments:

- complete and submit the relevant form
  - **Objection form – for taxpayers**
  - **Objection form – for tax professionals**
- provide the supporting information listed below.

Check first whether your question is answered in **Redundancy and early retirement**.

### Supporting information

Providing this information up front will reduce delays.

If you've previously given us any of the information listed below, you don't need to resend it.



The information we need for a private ruling about a redundancy payment includes:

- a description of the circumstances surrounding the termination of your employment and why you believe you have been made redundant
- the date you commenced this employment
- the title of the job or position you held and a description of the duties you performed – if they exist, provide a copy of your employment contract or a copy of the job description
- the date your employment was terminated
- details of the payments made to you, including
  - who made the payments
  - the dates they were paid
  - the amounts paid
  - a description of the payments made, including if any amount was paid in lieu of superannuation benefits
- details of the payments you were entitled to receive if you resigned voluntarily
- the date you would have ordinarily ceased employment under the terms and conditions of your employment
- details of any connection between you and your employer – for example, if you are a director of the employer company or related to a principal of the employer
- details of any agreement between you and your employer or between your employer and any other person or entity for future employment existing at the time your employment ceased
- details of the award or agreement containing the terms and conditions of your employment, if you were not employed under a contract
- a copy of your notice of termination of employment
- copies of any payment summaries
- copies of any other correspondence relating to the termination of your employment or your redundancy payment

- any other documents that would support the statements made in your application.

QC 19014

## **Employment termination payments – supporting information**

Information to provide with your objection or private ruling request about unfair dismissal payments.

**Last updated** 24 June 2024

### **How to lodge**

To apply for a private ruling about an employment termination payment:

- complete and submit a private ruling application form
- provide the supporting information listed below.

To lodge an objection about an employment termination payment:

- complete and submit the relevant form
  - Objection form – for taxpayers
  - Objection form – for tax professionals
- provide the supporting information listed below.

Check first whether your question is answered in **Taxation of termination payments** or **Termination payments – for employees**.

### **Supporting information**

Providing this information up front will reduce delays.

If you've previously given us any of the information listed below, you don't need to resend it.

The information we need for a private ruling or objection about an employment termination payment includes:

- your occupation
- the date you commenced employment
- a copy of your employment contract or details of the award or agreement containing the terms and conditions of your employment
- the date your employment was terminated and the reason for termination
- a chronology of events leading up to the termination of your employment
- the date and amount of the payment
- who made the payment
- a copy of your notice of termination of employment, resignation letter or separation certificate
- a copy of the statement of claim lodged with the court or industrial relations commission in respect of the termination of employment
- a copy of the deed of settlement
- copies of any payment summaries or Income statements
- copies of any other correspondence between all parties involved in relation to the termination of employment
- any other documents that will support the statements made in your application.

QC 19082

## **Invalidity payments – supporting information**

Information to provide with your objection or private ruling request about invalidity payments.

**Last updated** 24 June 2024

## How to lodge

To apply for a private ruling about an invalidity payment:

- complete and submit a **private ruling application form**
- provide the supporting information listed below.

To lodge an objection about an invalidity payment:

- complete and submit the relevant form
  - **Objection form – for taxpayers**
  - **Objection form – for tax professionals**
- provide the supporting information listed below.

Check first whether your question is answered in **Invalidity and disability payments**.

## Supporting information

Providing this information up front will reduce delays.

If you've previously given us any of the information listed below, you don't need to resend it.

The information we need for a private ruling or objection about an invalidity payment includes:

- your former occupation and the duties involved
- the dates that
  - you commenced this employment
  - you sustained the permanent disability
  - you were injured and the nature of the injury
  - this employment was terminated, including the reason

- you would have ordinarily ceased employment under the terms and conditions of your employment
  - the payment was made, including the amount
- details of who made the payment
- a copy of your employment contract or details of the award or agreement containing the terms and conditions of your employment
- copies of medical certificates obtained at the time of termination of employment or payment of the employment termination payment
- a copy of your notice of termination of employment, resignation letter or separation certificate
- copies of any payment summaries
- copies of any other correspondence relating to the termination of employment or the payment
- if you have subsequently regained employment
  - the date you commenced your current occupation
  - your current occupation
  - the duties involved
- any other documents that would support the statements made in your application.

QC 19028

## **Payments from overseas superannuation funds – supporting information**

Information to provide with your objection or private ruling request about payments from overseas superannuation funds.

## How to lodge

To apply for a private ruling about payments from an overseas super fund:

- complete and submit a **private ruling application form**
- provide the supporting information listed below.

To lodge an objection about payments from an overseas super fund:

- complete and submit the relevant form
  - **Objection form – for taxpayers**
  - **Objection form – for tax professionals**
- provide the supporting information listed below.

Check first whether your question is answered in **Lump sums from a foreign super fund**.

## Supporting information

Providing this information up front will reduce delays.

If you've previously given us any of the information listed below, you don't need to resend it.

The information we need for a private ruling or objection about payments from an overseas super fund includes:

- the dates you
  - ceased employment in the overseas country
  - arrived in Australia
  - became an Australian resident for tax purposes
- the name of the overseas super fund making the payment
- the dates
  - you joined the overseas super fund
  - the payment was made

- the amount of the payment (in the currency of the overseas country)
- whether the overseas super fund is an employer-sponsored super fund or a personal super fund
- whether the overseas super fund allows for access of benefits prior to retirement age, for example, if it allows early withdrawal to purchase a home, or meets certain education or medical expenses – provide a copy of the policy showing the criteria for withdrawals
- whether you received the amount in cash or rolled it over into an Australian super fund
- where the amount was rolled over into an Australian super fund, whether the Australian super fund was a complying super fund
- if the payment is being rolled over into an Australian super fund, whether you have made an election in writing with the fund that part of the amount is to be treated as a taxable contribution by the fund – if yes, a copy of the election should be provided
- whether you still have an interest in the overseas super fund
- details of total contributions made by you and your employer into the overseas super fund, specifying contributions made since you became an Australian resident
- whether any amounts have been transferred into the overseas super fund from any other foreign super fund since you became an Australian resident
- the transfer value of the benefits in the overseas super fund on the day immediately before you became an Australian resident – if available, provide copies of any statements from the overseas super fund at or around the date you became an Australian resident.
- whether the value of the total benefits you held in the overseas super fund (together with other overseas interests such as foreign life assurance policies) was over \$50,000
- any other documents that would support the statements made in your application.

# Compensation payments received – supporting information

Information to provide with your objection about compensation payments received.

**Last updated** 24 June 2024

## How to lodge

To lodge an objection about compensation payments received:

- complete and submit the relevant form
  - Objection form – for taxpayers
  - Objection form – for tax professionals
- provide the supporting information listed below.

## Supporting information

Providing this information up front will reduce delays.

If you've previously given us any of the information listed below, you don't need to resend it.

The information we need for an objection about compensation payments includes:

- copies of court documents, any settlement documents and policy documents in relation to the compensation payment
- a breakdown of how the compensation amount was calculated (for example, the portions paid for the loss of earnings and as compensation for pain and suffering) – provide details if the payment cannot be broken down into its individual components
- any other documentation that provides information about the payment.



You should also provide answers to these questions:

- Who is paying the compensation?
- How is the payment being made (for example, weekly, monthly or in a lump sum)?
- What gave rise to the compensation payment (for example, an accident at work or a victim of crime payment)?
- Where the payment is made in a lump sum, will you have any further rights to seek additional compensation following receipt of that payment? Provide details of any further rights.
- Is the payment being paid under an Act? If so, which Act and which section of that Act?

QC 18979

## Death benefits – supporting information

Information to provide with your objection or private ruling request about a death benefit termination payment.

**Last updated** 24 June 2024

### How to lodge

To apply for a private ruling about a death benefit:

- complete and submit a **private ruling application form**
- provide the supporting information listed below.

To lodge an objection about a death benefit:

- complete and submit the relevant form
  - Objection form – for taxpayers
  - Objection form – for tax professionals

- provide the supporting information listed below.

Check first whether your question is answered in **Death benefits**.

## Supporting information

Providing this information up front will reduce delays.

If you've previously given us any of the information listed below, you don't need to resend it.

The information we need for a private ruling or objection about a death benefit includes:

- the dates that
  - the deceased died
  - the payment was made
- the identity of the payer
- the source of the payment
- whether the payment was made directly to you or to the estate of the deceased
- copies of any payment summaries
- a copy of the deceased's last will or testament
- details of the relationship between you and the deceased
- details of where you resided prior to, and at, the date of the deceased's death
- details of financial support received by you from the deceased prior to, or at, the time of their death
- details of financial support received by the deceased from you prior to, or at, the time of their death
- details of domestic support and personal care you and the deceased provided each other prior to their death
- any other documents that would support the statements made in your application.

QC 19029

## Child maintenance trusts – supporting information

Information to provide with your objection or private ruling request about child maintenance trusts.

**Last updated** 24 June 2024

### How to lodge

To apply for a private ruling about child maintenance trusts:

- complete and submit a **private ruling application form**
- provide the supporting information listed below.

To lodge an objection about child maintenance trusts:

- complete and submit the relevant form
  - Objection form – for taxpayers
  - Objection form – for tax professionals
- provide the supporting information listed below.

Check first whether your question is answered in **Your income if you are under 18 years old**.

### Supporting information

Providing this information up front will reduce delays.

If you've previously given us any of the information listed below, you don't need to resend it.

The information we need for a private ruling or objection about the income from a trust established for the purpose of maintaining children includes:

- a copy of the trust deed and any deeds of amendment

- copies of any relevant court orders or maintenance agreements.

QC 19049

## **Our commitment to you**

We are committed to providing you with accurate, consistent and clear information to help you understand your rights and entitlements and meet your obligations.

If you follow our information and it turns out to be incorrect, or it is misleading and you make a mistake as a result, we will take that into account when determining what action, if any, we should take.

Some of the information on this website applies to a specific financial year. This is clearly marked. Make sure you have the information for the right year before making decisions based on that information.

If you feel that our information does not fully cover your circumstances, or you are unsure how it applies to you, contact us or seek professional advice.

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