Foreign resident capital gains withholding rate variation application



Completing this form

- print clearly in BLOCK LETTERS using a black or dark blue pen only
- fields marked with an asterisk (*) are mandatory
- place **X** in the applicable boxes
- sign and date the declaration at the end of the form
- mail or fax your completed form to the contact details shown on page 4.

| Tax file number (TFN) or Australian business number (ABN) |
|---|
| |
| To assist prompt processing of this form, if available, provide the entity's TFN or ABN. The ATO is authorised by the <i>Taxation Administration Act 1953</i> to request the provision of TFNs. We will use the TFN to identify the entity in our records. It is not an offence to not provide the TFN. |
| TFN OR ABN O |
| Entity name in full* (if an individual, include your first and last name) |
| |
| |
| Entity type*: |
| Individual Provide date of birth* |
| Individual Provide date of birth |
| Trust Provide the name of your trustee |
| Company |
| Super fund |
| Other |
| First address of search as |
| Email address of vendor |
| By providing an email address you are authorising the ATO to respond by email. If you do not provide an email address it may take longer to notify you of the outcome. |
| Address of vendor* |
| |
| |
| |
| Country |

Section B: Contact person

Who can we contact about this form?

| Title: Mr Mrs Miss Ms Other | |
|---|--|
| | |
| Last name* | |
| | |
| First given name | Other given names |
| | |
| Ocate de detaile (consider agrail agrafagos de agrafagos | |
| Contact details (provide email – preferred and/or phone | , address) |
| Email address | |
| | |
| By providing an email address you are authorising the it may take longer to notify you of the outcome. | he ATO to respond by email. If you do not provide an email address |
| Phone number (including area code) | |
| | |
| Address* | |
| | |
| | |
| | |
| | |
| Country | |
| | |
| | |
| | |
| Section C: Applicant details - | eg. Creditor |
| Complete this section if you are representing the ve | |
| Complete this section if you are representing the ve | ndoi. |
| Entity name in full* (if an individual, include your firs | t and last name)* |
| | , |
| | , |
| | , |
| | , |
| Entity type*: | |
| Entity type*: Individual Trust Provide the name of y | |
| Individual Trust Provide the name of y | |
| | |
| Individual Trust Provide the name of your Company Super fund Other | |
| Individual Trust Provide the name of your Company Super fund Other Applicant contact details | |
| Individual Trust Provide the name of your Company Super fund Other | |
| Individual Trust Provide the name of your Company Super fund Other Applicant contact details Email address | your trustee |
| Individual Trust Provide the name of your Company Super fund Other Applicant contact details Email address By providing an email address you are authorising to | |
| Individual Trust Provide the name of your Company Super fund Other Applicant contact details Email address By providing an email address you are authorising the it may take longer to notify you of the outcome. | your trustee |
| Individual Trust Provide the name of your Company Super fund Other Applicant contact details Email address By providing an email address you are authorising to | your trustee |
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| Individual Trust Provide the name of your Company Super fund Other Applicant contact details Email address By providing an email address you are authorising the it may take longer to notify you of the outcome. | your trustee |
| Individual Trust Provide the name of your Company Super fund Other Applicant contact details Email address By providing an email address you are authorising the it may take longer to notify you of the outcome. | your trustee |

| Section D: Asset details | | | |
|---|---|-----------------|------------------|
| Contract date or possible contract date* | h Year | | |
| Expected settlement date* Day / Month / Year | | | |
| What type of asset is this application made in relation | to?* | | |
| a membership interest Provide the name of the entity in which the | interest is held | | |
| a mining, quarrying or prospecting right Provide tenement registration number | | | |
| real estate Provide property address | | | |
| | | | |
| Suburb/town/locality | | State/territory | Postcode |
| Tenancy details | | | |
| | | | |
| Percentage of asset ownership* | | | |
| | | | |
| Section E: Variation details | | | |
| Reason for variation* Tax liability from this asset disposal is less than 12.5% of the gross proceeds + non-monetary consideration Cap | oital gains tax rollover c | laimed | |
| Capital gains tay exemption applies Capital | al gains tax asset acqui or before 19 Septembe | | |
| Other Other | | | |
| Reduced rate of withholding requested* | % | | |
| Expected sale price or market value* | AUD \$ | | ·>< |
| Acquisition costs* | AUD \$ | | ·× |
| Incidental costs of acquisition and expected costs of sale | AUD\$ | ,] | , ∞ |
| Ownership costs | AUD\$ | | - - |
| Improvement costs | AUD\$ | | · >>< |
| Costs incurred to establish, preserve or defend title | AUD\$ | | , , |
| Capital gains tax discount you are entitled to (provide details in an attachment) | AUD\$ | , | ·× |
| Attach any documentation relevant to this application | | | |

Section F: Declaration* This section must be completed by the person authorised to provide this information. Incomplete forms may delay processing and we may ask you to complete a new form Penalties may be imposed for giving false or misleading statements **Privacy** Taxation law authorises the ATO to collect information and to disclose it to other government agencies. For information about your privacy and privacy notices, go to ato.gov.au/privacy Select the declaration that applies to you: I declare that I am the authorised vendor named in this form and the information contained in this form is true and correct OR I declare that: ■ I am an agent or registered tax agent authorised to complete this form on behalf of the entity ■ this form has been prepared in accordance with the information supplied by that entity ■ I have received a declaration from that entity, stating that the information provided to me is true and correct, and ■ I am authorised by that entity to give this form to the Commissioner of Taxation Name (Print in BLOCK LETTERS)

Lodging your application

You can fax your information to: 1300 730 298 if located in Australia, or +61 2 6225 0970 if located outside Australia.

Date

Or email to FRWVariation@ato.gov.au

Or send your application to us at: Australian Taxation Office GPO Box 9977 Sydney NSW 2001 Australia

Signature

What happens next

The ATO will process your application and notify you of the outcome.

If we issue a withholding rate variation you will need to provide a copy of this to the purchaser prior to settlement.