



ARE YOU ENTITLED TO A REFUND?

**For Australians who receive dividends
from shares or distributions from
managed funds but do not have to
lodge a tax return**



2001

REFUND OF IMPUTATION CREDITS
APPLICATION AND INSTRUCTIONS
FOR INDIVIDUALS



AN IMPORTANT MESSAGE FOR INVESTORS

Dear Investor

I am writing to tell you about a new type of refund available from the Australian Taxation Office (ATO) as part of the Government's tax reforms.

If you receive dividends from shares or managed funds you may now be entitled to a new refund, even if you don't normally fill out a tax return. You would not need to lodge a tax return if, for example, you were on a maximum rate Australian government pension or earned less than \$6000.

When you own shares in a company or invest in a managed fund you may get an amount of money—usually once or twice a year. These amounts are known as *dividends* or *distributions* and are paid from a company's profits. Tax paid by the company on its profits was then credited against any tax you had to pay. Until now, if the credit for the tax paid by the company exceeded your tax liability, you could not get a refund of that excess. Now, you are able to claim this difference back in full as a tax refund. **This is what is known as the refund of excess imputation credits.**

The refund is paid by the ATO and applies to these credits on dividends that you received or distributions you were entitled to relating to the period from 1 July 2000 to 30 June 2001. The refund, in most cases, will not affect your pension entitlement if you receive a pension. If however you are in receipt of a distribution from a private company or trust your pension entitlement could be affected.

This booklet and form are for use by people who are not required to fill out a tax return and who may be entitled to claim an excess imputation credit refund. In this booklet you will find simple, step-by-step instructions to help you fill in your *2001 application for refund of imputation credits*. You should be able to fill in this form yourself, or with help from our free services, as provided at the end of the booklet. If you are not familiar with some of the terms used in the booklet there is a list of common terms on page 2 to help you.



Michael Carmody

Michael Carmody
Commissioner of Taxation

Can you use this application form?

LODGING A TAX RETURN?

If you are not sure whether you need to lodge a tax return ring **13 6140**.

You can use this application form if:

- ✓ you do not have to lodge a tax return
- ✓ you owned Australian shares or you had investments in a managed fund and received dividends or were entitled to distributions relating to the period from 1 July 2000 to 30 June 2001
- ✓ there were amounts called imputation credits shown on your dividend or distribution statement, or amounts were withheld from dividends because you did not provide your tax file number to the investment body
- ✓ you were 18 years of age or over on 30 June 2001
- ✓ you were an Australian resident for tax purposes for the whole period 1 July 2000 to 30 June 2001.

RESIDENT?

If you are not sure whether you are a resident see item **2** on page 2.

If you satisfy all these conditions read on for instructions on how to apply for your refund.

If you do not satisfy all these conditions but have imputation credits, you will need to lodge a tax return to claim the benefit of these credits.

You can use this application form...now what?

You need to fill in one of the application forms attached to the back of this booklet. We have provided 2 forms—one for your records and one to lodge with us. You can apply for a refund any time after 1 July 2001.

The instructions for each item on pages 2, 3 and 4 take you through each part of the application form and provide steps and notes to help you fill it in.

Before starting you will need to have **all** your dividend and distribution statements for the period 1 July 2000 to 30 June 2001.

Explanation of common terms

Question What is a franked dividend?

Answer Franked dividends are payments made to shareholders on which the company has already paid tax.

Question What is an imputation credit?

Answer An imputation credit is your share of tax paid by a company on the profits from which your dividends or distributions are paid. There are a number of different names for an 'imputation credit'. Your statement may show 'imputed tax credit', 'imputed credit', 'Class C imputation credit', 'imputation tax credit', 'Class C imputed credit', 'franking credit' or 'Australian imputed tax credit at the rate of 34%'.

Question What is an unfranked dividend?

Answer Unfranked dividends have had no Australian company tax paid on them before being paid to shareholders. If the dividend is unfranked there is no imputation credit.

Question What are tax file number (TFN) amounts withheld from dividends?

Answer TFN amounts withheld are amounts withheld or deducted by the company or managed fund if you did not provide them with your TFN.

Question What is a dividend statement?

Answer A dividend statement is sent to shareholders by companies to advise the dividend amounts and whether they are franked or unfranked, the amount of imputation credit and TFN amounts withheld (if any).

Question What is a distribution statement?

Answer A distribution statement (also called a taxation statement) is sent to people who have invested in managed funds or unit trusts. The statement should show the amount of any franked dividends and imputation credits.

Completing your application form

HELP

If you are unsure of something there is a list of questions and answers on page 7 which may help you.

Now tear out one of the forms at the back of this booklet and start with item **1** below.

Item 1 Your tax file number (TFN)

If you already have a TFN write it on page 1 of your form. If you are not sure of your TFN or need to apply for one, ring the refund of imputation credits infoline on **13 6140**.

Item 2 Are you an Australian resident for tax purposes?

You must be an Australian resident for tax purposes for the whole of the period 1 July 2000 to 30 June 2001 to apply for a refund of imputation credits.

The standards the Australian Taxation Office (ATO) uses to determine your residency status are not the same as those used by the Department of Immigration and Multicultural Affairs. Generally, the ATO considers you to be an Australian resident for tax purposes if you have always lived in Australia or you have come to Australia to live here permanently.

If you need help in deciding whether or not you are an Australian resident for tax purposes, ring the Personal Tax Infoline on **13 2861**.

Items **3** to **9** **Personal details**

Please complete all these items on page 1 of your form accurately to avoid delays in processing.

Item **10** **Do you want your refund paid directly into your financial institution account?**

By using electronic funds transfer (EFT) the ATO can deposit your refund directly into the bank, credit union or building society account of your choice. EFT gives you quicker access to your money. Some accounts do not accept EFT payments. If you are unsure, check with your financial institution.

NOTE

If you answer NO, a cheque will be sent to your postal address.

If you would like to use EFT print **X** in the **YES** box on page 2 of your application form at the question **Do you want your refund paid directly into your financial institution account?**

Write the following information on your application form:

- the bank state branch (BSB) number. This is a 6-digit number that identifies the financial institution. The BSB number can be found on an account statement or a cheque.
- the account number as shown on the account records. An account statement, cheque book or other document from the financial institution will show this information.
- the account name—also called account title—as shown on the account records. Quote the account name as it is shown on the account records. Include a space between each word and between any initials in the account name.

Item **11** **Dividends**

Your dividend or distribution statement should show:

- the amount of unfranked and franked dividends you received
- the amount of imputation credits
- the amount of tax withheld (if any)—called TFN amounts withheld or deducted.

NOTE

Only applies if you have not provided your TFN.

To help you calculate the amounts which you need to show at item **11** we have provided a worksheet on the next page. If you are unsure how to fill in your worksheet the example on page 5 will help you.

You do not need to send in this worksheet with your application form. It is provided to help you work out the figures you need to put at item **11**.

Use this worksheet if you have more than one dividend or distribution statement.

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WORKSHEET

When transferring the totals for **S**, **T** and **U** to your form—ignore any cents.

- 

4

Example

Steven received a dividend statement from Teleco Ltd. His statement showed a franked amount of **\$41.00** and an imputation credit of **\$21.12**.

NOTE

This is just one example of a statement. There are many different formats.

Teleco Ltd					
STEVEN McKAY 2 Cable Circle Telegraph Point NSW 2441		Security holder reference number		Date paid	
		018 012 111		30 October 2000	
		Fully franked final dividend for the period ended 30 June 2001. Franked at a 34% tax rate.			
Class description	Dividend rate per ordinary share	Number of ordinary shares	Imputed credit	Unfranked amount	Franked amount
Ordinary shares	7 cents	586	\$21.12		\$41.00
TFN Quoted			DIVIDEND PAID \$41.00		

Steven also received 3 other statements:

JT Corporate Unit Trust—his dividend statement showed \$120.23 unfranked amount

Koles Bier Pty Ltd—he did not give the company his tax file number (TFN) so his entitlement of \$180 unfranked amount had \$87.30 tax withheld (therefore he actually received \$92.70).

SDW Managed Investment Fund—his distribution statement shows a franked dividend amount of \$132 and an imputation credit of \$68.

Steven would complete the worksheet like this:

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5
Company or fund	Unfranked amounts	Franked amounts	Imputation credit	TFN amounts withheld
	\$ cents	\$ cents	\$ cents	\$ cents
Teleco Ltd		41.00	21.12	
JT Corp Unit Trust	120.23			
Koles Bier Pty Ltd	180.00*			87.30
SDW Fund		132.00	68.00	
TOTAL	S <input type="text" value="3"/> <input type="text" value="0"/> <input type="text" value="0"/> <input type="text" value="2"/> <input type="text" value="3"/>	T <input type="text" value="1"/> <input type="text" value="7"/> <input type="text" value="3"/> <input type="text" value="0"/> <input type="text" value="0"/>	U <input type="text" value="8"/> <input type="text" value="9"/> <input type="text" value="1"/> <input type="text" value="2"/>	V <input type="text" value="8"/> <input type="text" value="7"/> <input type="text" value="3"/> <input type="text" value="0"/>
When transferring the totals for S , T and U to your form—ignore any cents.				

* This amount includes both the amount received by Steven and the TFN amount withheld (\$92.70 + \$87.30).

Steven fills out the dividend details at item **11** on his application form like this:

11 Dividends	Pages 4–5 in the instructions includes a worksheet to help you to complete these amounts if you have more than one statement.	Unfranked amount	S <input type="text" value="3"/> <input type="text" value="0"/> <input type="text" value="0"/> <input type="text" value="0"/>
		Franked amount	T <input type="text" value="1"/> <input type="text" value="7"/> <input type="text" value="3"/> <input type="text" value="0"/>
		Imputation credit	U <input type="text" value="8"/> <input type="text" value="9"/> <input type="text" value="1"/> <input type="text" value="2"/>
			V <input type="text" value="8"/> <input type="text" value="7"/> <input type="text" value="3"/> <input type="text" value="0"/>
	<input type="checkbox"/> Show dollars and cents. <input checked="" type="checkbox"/> Do not show cents.		

Steven will receive a refund of \$176.30 (\$87.30 + \$89) providing he has no outstanding tax debts.

How to lodge your application

Once you have completed and signed your application form you can lodge by post or by phone. Lodgment of this application form over the Internet is still under development and will not be available this year. If you lodge your application by post the Australian Taxation Office (ATO) will process your application within 6 weeks.

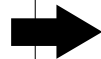
If you lodge your application by phone the ATO will process your application within 2 weeks.

Lodging by post

You can post your form to:

YES, THIS IS THE CORRECT ADDRESS

The address must appear on your envelope as shown. Do not replace the words 'IN YOUR CAPITAL CITY' with the name of your capital city. Because of a special agreement with Australia Post there is no need for you to include the capital city or a postcode.



<p>Place stamp</p>	<p><i>Australian Taxation Office</i> <i>GPO Box 9845</i> <i>IN YOUR CAPITAL CITY</i></p>
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PHONE LODGMENT— what are the benefits?

- A quicker refund
- Cost of a local call from anywhere in Australia
- Only 3 to 5 minutes to lodge by phone in most cases
- No pushing buttons—just speak.

Lodging by phone

If you would like to lodge your application form by phone ring **13 2865**.

When on the phone simply follow the spoken prompts based on your completed form. Your call will be recorded in case it needs to be referred to later.

The following advice will help you to lodge by phone:

- You will be asked if you have changed your address since last notifying the ATO. If you have changed or are unsure whether you have changed address, you will need to contact the ATO on **13 6140** before lodging by phone.
- To help you answer the questions on the phone, complete the refund application form before you call.
- When on the phone, simply follow the prompts and answer as if you are speaking to a person.
- You will be asked to provide your tax file number (TFN).

Example

If your TFN is 123 456 780
Say 'one two three four five six seven eight zero'

NOTE

If you have any difficulties during your call, say **'help'** and you will be provided with further assistance.

- You will be asked for your amounts at labels **S**, **T** and **U** and to confirm the total dividend amount. Please ignore cents.
- You will be asked for any TFN amounts withheld from dividends shown at label **V**—include dollars and cents for this amount.
- If you hear a message saying 'I can't understand you' when you answer, please try again.

You will be provided with a receipt number and you will hear a message saying you have lodged successfully. Your receipt number will be 10 digits. Please make sure you write it down in the space provided below. If you hang up before obtaining a receipt number, you will need to call back and start again.

NOTE

If you have obtained a receipt number, **do not post the application form to the Australian Taxation Office.**

For your record

Receipt number:

If you would like to provide feedback about your experience with the service or have any problems with telephone lodgment, ring **13 6140**.

What happens now?

We will process your application within 6 weeks for forms lodged by post and 2 weeks for those lodged by telephone. Please allow time for mail delivery before ringing **13 6140** to check the progress of your application.

Questions and answers

Question Do I need to send my dividend or distribution statements to the ATO?

Answer No, keep your statements with a copy of your application form.

Question Is this a one-off refund?

Answer No, you can apply for a refund at the end of every income year in which you receive imputation credits.

Question I have a distribution statement from my managed fund but it shows lots of different amounts such as 'capital gains tax' and 'foreign source income'. Where do I put those amounts?

Answer As long as you are not required to lodge a tax return you do not need to worry about these amounts. Do not worry if the statement tells you to put the figures at a special place in the tax return. To process your application we only need to know the figures shown at franked amounts, unfranked amounts, imputation credit or TFN amounts withheld. Follow the steps on page 4 to fill in your worksheet and application.

Question I chose to reinvest my dividends—can I still claim a refund of my imputation credits?

Answer Yes—your dividend statement will still show an amount of imputation credit if your dividends were franked and the amount of dividend that was reinvested.

Question Can I use this application if I own shares in joint names with my spouse?

Answer Yes, if you are eligible, you can use this form, stating your share of the dividends and imputation credits shown on the joint statement.

Question There are other credits shown on my distribution statements, such as a foreign tax credit. Can I apply for a refund of these amounts too?

Answer No—the imputation credit amount and the TFN amount withheld from dividends (if any) are the only amounts you will get back using this application form.

What to do if you need to make a change to your application form

IMPORTANT

If your income has increased check whether you need to lodge a tax return as a result of the change. If you are unsure please ring **13 6140**.

If you need to make a change to the dividend or distribution details you lodged with us please write to the Australian Taxation Office at the address on page 6 with an explanation of the change required. Do not lodge another application form.

The example letter below will help you. In the letter please include your tax file number (TFN), your contact details and the amounts that need to be changed. For example, franked amounts, unfranked amounts, imputation credit or TFN amounts withheld. Make sure you sign and date the letter and include the declaration as shown in bold in the example letter below. If you claimed too much imputation credit on the application you lodged you may have to repay the overclaimed amount with interest.

Jackie Spencer
2 Badgery Rd
Isabella 6905

Tax file number: 123 456 789
Phone: (01) 2345 6789

Dear Deputy Commissioner

Please amend my **Refund of imputation credits application**.
I have received another dividend statement for the period
1 July 2000 to 30 June 2001. Please increase my franked
amount by \$66 and my imputation credit amount by \$34.

**I declare that all the information I have given in this letter
including any attachments is true and correct.**

J. Spencer

Jackie Spencer
23 February 2002

IMPORTANT

It is essential that you include this declaration.





2001 application for refund of imputation credits for individuals

For individuals who do not need to lodge a tax return.

You must read the publication *Refund of imputation credits—application and instructions for individuals* before you complete this claim. Do not use correction fluid or tape. Please print neatly in **BLOCK LETTERS** with a black or blue ballpoint pen only. Print one letter or number in each box. Print **[X]** in appropriate boxes.

1 Your tax file number (TFN)

See the **Privacy** note in the *Your declaration* on the next page.

If you do not have a TFN or you are unsure see page 2 in the instructions.

2 Were you an Australian resident for the whole period 1 July 2000 to 30 June 2001?

See pages 2–3 in the instructions if you are unsure.

YES ☐

If you were not an Australian resident for this whole period you cannot use this application—see pages 2–3 in the instructions for more information.

3 Your sex

Male ☐

Female ☐

4 Your name

Print your full name.

Title—for example, Mr, Mrs, Ms, Miss

Surname or family name

Given names

▶ Has any part of your name changed since you last provided your details to us?

NO ☐

YES ☐

Previous surname

5 Your postal address

Print the address where you want your mail sent.

▶ Has this address changed since completing your last tax return?

Fill in the appropriate box then read on.

Suburb or town

State

Postcode

Country
if not
Australia

NO ☐

YES ☐

6 Is your home address different from your postal address?

NO ☐

Read on.

YES ☐

Print your home address.

Suburb or town

State

Postcode

Country
if not
Australia

7 Your date of birth

Day

Month

Year

If you were under 18 years of age on 30 June 2001, you cannot use this application.

8 Your daytime telephone number—If we need to ask you about your application, it is quicker by telephone.

Area code

Telephone number

9 Your spouse's name

Surname or family name

Given names

TEAR ALONG DOTTED LINE

10 Do you want your refund paid directly into your financial institution account?

Read page 3 in the instructions for more information.

NO ☐ Read on.

YES ☐ Complete your account details below. See page 3 in the instructions for more information.

BSB number

Account number

Account name—for example, J Q Citizen. Do not show the account type, such as cheque, savings, mortgage offset.

11 Dividends

Pages 4–5 in the instructions includes a worksheet to help you to complete these amounts if you have more than one statement.

Unfranked amount **S**

Franked amount **T**

Imputation credit **U**

Show dollars and cents.

Tax file number amounts withheld from dividends **V**

Do not show cents.

TOTAL DIVIDEND INCOME

Add up all the amounts in **S**, **T** and **U**. **\$**

Is your application complete?

Make sure you have completed your application correctly. If there are any errors the processing of your application may be delayed.

Before you sign *Your declaration* below, check that you have:

- ✓ written your tax file number on page 1 of this application to avoid delays in processing
- ✓ filled in all your personal details on page 1
- ✓ filled in your financial institution account details on this page if you want your refund paid directly into your financial institution account
- ✓ correctly completed all of your dividend details for 2000–01.

YOUR DECLARATION

Read and sign the declaration after completing your application. Even though someone else may have helped you to complete your application you are responsible for the information provided and you must sign the declaration.

I declare that:

- all the information I have given in this application is true and correct
- I do not need to lodge a tax return and have no tax payable for the 2000–01 income year
- I have shown the total of my dividend income and imputation credits received during the 2000–01 income year AND
- I have the necessary records to support my application for a refund of dividend imputation credits.

IMPORTANT

The Australian Taxation Office (ATO) may confirm with the payer who sent you your dividend or distribution statement that the information you have provided in this application is correct. The tax law imposes heavy penalties for giving false or misleading information.

Privacy

You do not have to quote your tax file number (TFN). However, your refund will be delayed if you do not quote your TFN.

The ATO is authorised by the *Income Tax Assessment Act 1936* and the *Income Tax Assessment Act 1997* to ask for information in this application. We need this information to help us to administer the taxation laws.

We may give this information to other government agencies authorised by law to receive it—for example, benefit payment agencies such as Centrelink, the Department of Education, Training and Youth Affairs and the Department of Family and Community Services; law enforcement agencies such as the National Crime Authority; and other agencies such as the Child Support Agency, the Australian Bureau of Statistics and the Reserve Bank of Australia.

SIGNATURE

Date
Day Month Year

Refund of imputation credits infoline

The Australian Taxation Office (ATO) has people available to:

- answer your questions about **applying for a refund** of imputation credits
- assist with enquiries about your **tax file number**
- help you work out whether you need to **lodge a tax return**
- check the **progress of processing** your application
- provide you with **extra copies of the application form** if needed.

Please ring **13 6140** during normal business hours.

Residency enquiries

If you are unsure if you are an Australian resident for tax purposes please ring the Personal Tax Infoline on **13 2861** during normal business hours.

Telephone lodgment

If you want to lodge your application over the telephone please ring **13 2865** at any time.

Hearing or speech impairment

People with a hearing or speech impairment and with access to appropriate TTY or modem equipment can communicate with a tax officer by first contacting the Australian Communication Exchange National Relay Service. To contact the ATO, ring the National Relay Service on **13 3677** and quote one of the helplines listed on this page.

If you do not speak English and need help from the Australian Taxation Office see the Translating and Interpreting Service Information on the back cover.

TAX HELP



If you are a low income earner and you need some assistance to complete your application form then Tax Help is the answer.

Our network of community volunteers are trained and supported by the ATO to provide assistance face-to-face.

Tax Help is a free and confidential service. Many low income earners who use Tax Help are seniors, people from non-English speaking backgrounds, people with a disability, Aboriginal people or Torres Strait Islander people, and students.

There are Tax Help centres throughout Australia. If you want to visit one of the trained volunteers you need to make an appointment first. You need to bring a *Refund of imputation credits* booklet and all your dividend or distribution statements with you when you visit.

For more information, or to find out where your nearest Tax Help centre is, ring the Personal Tax Infoline on **13 2861**.

If you do not speak English and need help from the Australian Taxation Office, ring the Translating and Interpreting Service (TIS) on 13 1450. TIS staff can assist with translating and interpreting in over 100 languages. Ask them to set up a 3-way conversation between you, an interpreter and a tax officer.

Australian Taxation « مكتب الضرائب الأسترالي » مساعدة إلى مساعده « Office. إتصل بـ « خدمة الترجمة الخطية والشفهية » Translating and Interpreting Service على الرقم ١٣ ١٤٥٠، واطلب منهم فتح ثلاثة خطوط لوصولك بمتروجم وبموظف مكتب الضرائب.

ARABIC

如果您需要向澳洲稅務局尋求協助卻又不懂說英語，請撥電13 1450給翻譯及傳譯服務 (TIS)，請他們接駁可以使您和稅務局官員及傳譯員三方面同時在電話上通話，讓傳譯員來幫助您。

CHINESE

Ako ne govorite engleski i trebate pomoć od Australskog poreznog ureda, nazovite Službu prevoditelja i tumača (TIS) na 13 1450. Zamolite ih da uspostave tromjerman razgovor s Vama, s tumačem i s poreznim službenikom.

CROATIAN

Αν χρειάζεστε βοήθεια από την Υπηρεσία Αυστραλιανής Εφορίας (Australian Taxation Office) και δεν μιλάτε Αγγλικά, τηλεφωνήστε στην Υπηρεσία Μεταφραστών και Διερμηνέων (TIS) στο 13 1450. Ζητήστε τους να κανονίσουν μια ταυτόχρονη συνομιλία μεταξύ εσάς, του Διερμηνέα και του υπαλλήλου της Εφορίας.

GREEK

Apabila Anda tidak dapat berbicara bahasa Inggris dan membutuhkan bantuan dari "Australian Taxation Office" (Kantor Perpajakan Australia), silakan menelepon "Translating and Interpreting Service" (Pelayanan Terjemahan) pada nomor 13 1450. Anda bisa meminta pelayanan komunikasi tiga arah antara Anda, penterjemah dan petugas kantor pajak.

INDONESIAN

Se non parli inglese e hai bisogno dell'assistenza dell'Australian Taxation Office, ossia dell'Ufficio australiano delle imposte, telefona al Servizio traduzioni e interpreti (TIS) al numero 13 1450, chiedendo ad esso di allestire una conversazione a tre tra te, un interprete e un rappresentante dell'ufficio delle imposte.

ITALIAN

호주세무서에 용무가 있으나 영어로 소통이 안되는 분은 전화 13 1450 번역 및 통역서비스 (TIS)로 전화하셔서 귀하와 통역사와 세무직원간에 삼자통화를 할 수 있도록 요청하십시오.

KOREAN

Ako ne zboruvate angliski јазик, а ви треба помош од Australian Taxation Office - Австралиската даночна канцеларија, свонете на Translation & Interpreter Service (TIS) - Писмената и усмена преведувачка служба на 13 1450. Замолете ги да воспостават трисмерен разговор помеѓу вас, преведувач и даночен службеник.

MACEDONIAN

Jekk ma titkellimx bl-Ingliż u tehtiegħ l-ghajnnuna mill-Uffiċċju Awstralian tat-Taxxa, ċempel is-Servizz ta' Interpreti u Traduzzjonijiet [TIS] fuq in-numru 13 1450. Itlobhom jirrangawlek konversazzjoni bit-telefon tlieta min-nies, bejnek, bejn l-interpret u l-uffiċjal tat-taxxa.

MALTESE

Zadzwoń do Telefonicznej Służby Tłumacza na numer 13 1450 jeśli nie znasz angielskiego i potrzebujesz pomocy od Urzędu Skarbowego (Taxation Office). Poproś o zaaranżowanie konferencji telefonicznej z udziałem tłumacza i urzędnika podatkowego.

POLISH

Se não fala o Inglês e necessitar de contactar o Departamento de Impostos ('Australian Taxation Office'), por favor ligue para 13 1450 dos Serviços de Intérpretes e Tradutores ('TIS'), para que, suíntaneamente, o ponham em contacto telefónico com um intérprete e um funcionário do Departamento.

PORTUGUESE

Если вы не говорите по-английски и вам нужна помощь Австралийского Налогового Управления, позвоните в Переводческую Службу (TIS) по телефону 13 1450. Попросите Службу организовать трехсторонний телефонный разговор между вами, переводчиком и сотрудником Управления.

RUSSIAN

Ako ne govorite engleski i treba vam pomoć Australijskog poreskog ureda, nazovite Službu prevodioca i tumača (TIS) na 13 1450. Zamolite ih da uspostave trosmeran razgovor sa vama, sa tumačem i sa poreskim službenikom.

SERBIAN

Si no habla inglés y necesita ayuda de la Oficina Australiana de Recaudación de Impuestos (Australian Taxation Office) póngase en contacto con el Servicio de Traducción e Interpretación (TIS) llamando al 13 1450. Pida una conexión para conversación de tres personas para que puedan comunicarse usted, el intérprete y un funcionario de la oficina de impuestos.

SPANISH

İngilizce konuşmıyor ve Avustralya Vergi Dairesi'nden yardıma gereksinim duyuyorsanız, 13 1450'den Çeviri ve Tercümanlık Servisi'ni (TIS) arayınız. Onlardan siz, tercüman ve bir vergi memuru arasında üçlü bir konuşma hattı kurmalarını isteyiniz.

TURKISH

Nếu quý vị không hiểu tiếng Anh và cần Sở Thuế Vụ Úc giúp đỡ, xin gọi điện thoại Dịch Vụ Phiên Dịch Và Thông Dịch (TIS) số 13 1450. Yêu cầu họ nối đường giây để quý vị, một thông ngôn và một nhân viên Sở Thuế nói chuyện với nhau.

VIETNAMESE