

Statutory declaration

For use when you are unable to obtain or locate your PAYG payment summary – individual non-business or ETP payment summary.

WHY MAKE A STATUTORY DECLARATION?

This declaration should be completed and lodged with your tax return when the following payment summaries can not be obtained or located:

- PAYG payment summary individual non-business (NAT 0046), or
- ETP payment summary (NAT 2605).

WHO CAN MAKE A STATUTORY DECLARATION?

A declaration can be made by an individual person in relation to their 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 that all details in relation to your payments and the amounts withheld are included. If you don't 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 don't know the required details, print UNKNOWN.

ARE YOU CERTAIN YOU NEED TO MAKE A STATUTORY DECLARATION?

Have you attempted to obtain from the payer: ■ your payment summary	No Yes
■ a signed copy of your payment summary	No Yes
a signed letter stating details of your income and the amount withheld?	No Yes
Before proceeding any further you should try to explain your circumstances below.	obtain the information from the payer. If the payer is uncooperative or cannot be contacted,

If you have any documentary evidence that amounts were withheld from payments made to you, for example, payslips, pay envelopes or time sheets:

- please attach a copy of your evidence to this declaration, and
- keep the originals for your records.



It is not an offence not to quote your tax file number (TFN). However, your TFN helps the Tax Office to correctly identify your tax records.

The Tax Office is authorised by the *Income Tax Assessment Act 1936* to ask for information on this declaration. We need this information to help us administer the tax laws.

• If at any time you recover the payment summary and it shows the same amount of credit as that claimed in this declaration, retain it with your records.

However, if the amount of credit is different to the claimed amount you are required to request an amendment. You can do this by writing to the **Deputy Commissioner of Taxation (GPO Box 9990, SYDNEY NSW 2001)** and requesting that the amount originally claimed be replaced with the amount shown on the payment summary.

MAKING AND SIGNING THE DECLARATION

A statutory declaration under the Statutory Declarations Act 1959 may be made 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 Veterinary surgeon

- a person who is enrolled on the roll of the Supreme Court of a State or Territory, or the High Court of Australia, as a legal practitioner (however described); or
- a person who is in the following list:

Agent of the Australian Postal Corporation who is in charge of an office supplying postal services to the public

Australian Consular Officer or Australian Diplomatic Officer (within the meaning of the Consular Fees Act 1955)

Bailiff

Bank officer with five or more continuous years of service

Building society officer with five or more years of continuous service

Chief executive officer of a Commonwealth court

Clerk of a court

Commissioner for Affidavits

Commissioner for Declarations

Credit union officer with five or more years of continuous service

Employee of the Australian Trade Commission who is:

- in a country or place outside Australia; and
- authorised under paragraph 3(d) of the Consular Fees Act 1955; and
- exercising his or her function in that place

Employee of the Commonwealth who is:

- in a country or place outside Australia; and
- authorised under paragraph 3(c) of the Consular Fees Act 1955; and
- exercising his or her function in that place

Fellow of the National Tax Accountants' Association

Finance company officer with five or more years of continuous service

Holder of a statutory office not specified in another item in this list

Judge of a court

Justice of the Peace

Magistrate

Marriage celebrant registered under Subdivision C of Division 1 of Part IV of the Marriage Act 1961

Master of a court

Member of Chartered Secretaries Australia

Member of Engineers Australia, other than at the grade of student

Member of the Association of Taxation and Management Accountants

Member of the Australasian Institute of Mining and Metallurgy

Member of the Australian Defence Force who is:

- an officer; or
- 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

Member of the Institute of Chartered Accountants in Australia, the Australian Society of Certified Practising Accountants or the National Institute of Accountants

Member of:

- the Parliament of the Commonwealth; or
- the Parliament of a State; or
- a Territory legislature; or
- a local government authority of a State or Territory

Minister of religion registered under Subdivision A of Division 1 of Part IV of the Marriage Act 1961

Notary public

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

Permanent employee of:

- the Commonwealth or a Commonwealth authority; or
- a State or Territory or a State or Territory authority; or
- a local government authority;

with five or more years of continuous service who is not specified in another item in this list

Person before whom a statutory declaration may be made under the law of the State or Territory in which the declaration is made Police officer

Registrar, or Deputy Registrar, of a court

Senior Executive Service employee of:

- the Commonwealth or a Commonwealth authority; or
- a State or Territory or a State or Territory authority

Sheriff

Sheriff's officer

Teacher employed on a full-time basis at a school or tertiary education institution

STATUTORY DECLARATION

Statutory Declarations Act 1959

	Your full name			
I,				
	Occupation Control Con			
	Address			
of				
	Suburb/town/locality State/territory Postcode			
make the following declaration under the Statutory Declaration Act 1959:				
1	I am not in possession of the payment summary for the period:			
	Day Month Year Day Month Year			
	From to to			
	The following details relate to the payer:			
	Australian business number			
	Trading name (if applicable)			
	Full business address			
	Suburb/town/locality State/territory Postcode			
	Business hours phone number			
	Name of person who made the payments			
	Nature of business			
3	The following details relate to the payments:			
	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)			

① If you do not know the exact amounts provide estimates.	Weekly Total (1 July – 30 June)			
Amount of gross payments – before any amounts were withheld:	\$			
Amount of net payments – after any amounts were withheld:	\$, \$,			
Amount of any allowances received:	\$			
	Reportable fringe benefits amount \$			
Amount of lump sum payments – other than	n eligible termination payments (ETP) \$			
Amount withheld from above payments:	\$, \$,			
	Amount of ETP \$			
	Amount with leid from ETP 5			
Basis of employment: Full-time Part-time	Casual Number of other employees			
■ I did/did not provide my tax file number on the TFN declaration or <i>Employment declaration</i> . ■ I did/did not provide my payer with a <i>Withholding declaration</i> . 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 <i>Statutory Declarations Act 1959</i> , and I believe that the statements in this declaration are true in every particular.				
Signature of person making the declaration	Before me			
	Signature of person before whom the declaration is made			
Declared at				
	Full name of person before whom the declaration is made			
on Month Year	Qualification of person before whom the declaration is made (see page 2 'Making and signing the declaration')			
of				
	Address of person before whom the declaration is made			
Note 1: A person who intentionally makes a false statement which is imprisonment for a term of 4 years – see section 11 of	nt in a statutory declaration is guilty of an offence, the punishment for f 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.