



# 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 obtain the information from the payer. If the payer is uncooperative or cannot be contacted, explain your circumstances below.


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.

### ❗ Privacy

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  
  
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:

From  Day /  Month /  Year to  Day /  Month /  Year

## 2 The following details relate to the payer:

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  
  
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)

❗ If you do not know the exact amounts provide estimates.

	<i>Weekly</i>	<i>Total (1 July – 30 June)</i>		
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"/>		
	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"/>		
	Amount of lump sum payments – other than eligible termination payments (ETP)	\$ <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 withheld from 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"/>	\$ <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 ETP	\$ <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 withheld from ETP	\$ <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>		
Basis of employment:	Full-time <input type="checkbox"/>	Part-time <input type="checkbox"/>	Casual <input type="checkbox"/>	Number of other employees <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

**4 Cross out whichever of the following statements do not apply:**

- I did/did not provide my payer with a *Tax file number (TFN) declaration* or *Employment declaration*.
- I did/did not provide my tax file number on the *TFN declaration* or *Employment declaration*.
- I did/did not provide my payer with a *Withholding declaration*.

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*.