

澳大利亚税收居民身份认定规则

一、个人

为协助个人（包括已进入或离开澳大利亚的个人）认定其自身是否为澳大利亚税收居民，澳大利亚税务局（ATO）发布了在线指南¹及计算工具¹。

一般情况下，判定个人是否为澳大利亚税收居民依据普通法和成文法并结合该人具体情况确定。例如，一个纳税年度内在澳大利亚居住时间超过一半的个人很可能构成澳大利亚税收居民。

个人如果由于情况复杂等原因，在认定澳大利亚税收居民身份方面需要进一步帮助，应咨询税务顾问或联系澳大利亚税务局²。

普通法认定

根据“居住”一词的本义（1936 所得税评估法案第 6(1) 章节³），澳大利亚税收居民是指在澳大利亚“居住”的个人。一般而言，居住概念需要考虑个人在相应纳税年度的整体情况，包括：

- 停留在澳大利亚境内的意图或目的

¹

https://www.ato.gov.au/Individuals/International-tax-for-individuals/Work-out-your-tax-residency/?anchor=P14_2083#P14_2083, <https://www.ato.gov.au/Calculators-and-tools/Are-you-a-resident/>

² <https://www.ato.gov.au/About-ATO/About-us/Contact-us/>

³ http://www.austlii.edu.au/au/legis/cth/consol_act/itaa1936240/s6.html

- 家庭、经营活动和就业与澳大利亚的关联程度
- 个人资产所在地和维护情况
- 社会和生活安排

税务裁定 98/17⁴提供了澳大利亚税务局局长依据 1936 所得税评估法案第 6 (1) 章节对“居住”一词在一般意义上的解读⁵。

成文法认定

如个人不满足普通法对于居住的认定，但符合 1936 所得税评估法案第 6 (1) 章节陈述的以下三条成文法认定中的任一条，仍应被认定为澳大利亚税收居民⁶：

- 其住所/永久性居住地位于澳大利亚的个人（永久性居住地不在澳大利亚境内的除外）
- 其在一个纳税年度内在澳大利亚境内实际停留时间超过一半的个人（习惯性住所不在澳大利亚境内的除外）
- 缴纳联邦政府公务员养老金的个人（包括其配偶及 16 岁以下的孩子）。

此外，还有一种个人为澳大利亚临时税收居民的情形（**temporary Australian resident**）。这种情况通常为个人持有澳大利亚临时居民签证，可以进入澳大利亚境内并在限定的时

⁴ <http://law.ato.gov.au/pdf/pbr/tr1998-017.pdf>

⁵ http://www.austlii.edu.au/au/legis/cth/consol_act/itaa1936240/s6.html

⁶ http://www.austlii.edu.au/au/legis/cth/consol_act/itaa1936240/s6.html

间内停留（例如一名跨国公司雇员经过人员调动被派遣到澳大利亚分公司工作三年）。该临时居民签证持有者在此期间负有特定的所得税⁷、资本利得税⁸和养老金⁹的纳税义务。

二、实体构成税务居民的标准

不同类别的实体适用不同的税收居民规则。

澳大利亚税务局发布了针对公司、有限合伙和信托的居民认定要求¹⁰。

公司

根据 1936 所得税评估法案第 6(1) 章节的法律定义¹¹，符合下列任一情况的公司应被认定为澳大利亚税收居民：

- 在澳大利亚境内注册成立
- 注册地虽不在澳大利亚，但其在澳大利亚经营且主要管理机构在澳大利亚或控制公司投票权的股东是澳大利亚居民

信托

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<https://www.ato.gov.au/individuals/international-tax-for-individuals/in-detail/foreign-income-of-australian-residents/foreign-income-exemption-for-temporary-residents---introduction/>

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<https://www.ato.gov.au/General/Capital-gains-tax/In-detail/International-issues/CGT-on-foreign-residents,-temporary-residents-and-changing-residency/?page=3>

9

https://www.ato.gov.au/Individuals/Super/In-detail/Withdrawing-and-paying-tax/Super-information-for-temporary-residents-departing-Australia/?page=6#Frequently_asked_questions

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<https://www.ato.gov.au/Business/Starting-your-own-business/In-detail/Getting-started/Residency-requirements-for-companies,-corporate-limited-partnerships-and-trusts/>

¹¹ http://www.austlii.edu.au/au/legis/cth/consol_act/itaa1936240/s6.html

根据澳大利亚的税收法律，信托一般被视为税收上的透明体而非独立纳税实体（在某些情况下，就信托取得的收入而言，信托受益人和/或受托人被视作纳税实体）。

虽然有上述规定，但根据澳大利亚的税收法律，信托是一个“实体”，规定了信托是否构成澳大利亚税收居民的判定规则，还明确了信托是否构成 CRS 项下的应报送主体。

对于除单位信托之外的普通信托，1936 所得税评估法案第 95（2）章节规定了判定信托是否为澳大利亚税收居民的条件¹²。符合下列条件之一的信托在当年度应被认定为澳大利亚税收居民：

- 在一纳税年度内的任何时间，信托的任一受托人是澳大利亚居民；
- 在一纳税年度内的任何时间，信托的主要管理及控制在澳大利亚。

对于单位信托，根据 1977 所得税评估法案第 995-1(1) 章节的规定¹³，如在一纳税年度内的任何时间该单位信托符合下列两个条件，则其应在当年度被认定为澳大利亚税收居民：

- 该信托有资产位于澳大利亚，或该信托的受托人在澳大利经营业务；

¹² http://www.austlii.edu.au/au/legis/cth/consol_act/itaa1936240/s95.html

¹³ http://www.austlii.edu.au/au/legis/cth/consol_act/itaa1997240/s995.1.html

- 该信托的主要管理及控制位于澳大利亚，或超过 50% 的信托收入或财产受益权由澳大利亚居民持有。

合伙企业

根据澳大利亚税法，合伙企业一般被视为税收上的透明体。

对于一般的合伙企业，澳大利亚并未就其税收居民身份的判定做出类似信托的特定规定。因此，就 CRS 报告目的而言，对于一般合伙，如果其实际管理机构位于澳大利亚，则应被视为澳大利亚税收居民（也是应报送实体）。

对于有限合伙公司，根据 1936 所得税评估法案第 5B 章节¹⁴，如符合下列任一情况，应被视为公司和澳大利亚税收居民（也是应报送实体）：

- 在澳大利亚设立；
- 在澳大利亚经营或其主要管理及控制地在澳大利亚

三、不视为税收居民的实体

在澳大利亚，合伙企业通常没有纳税义务。通过合伙企业经营所得的收入在合伙人层面征税。根据 CRS，实际管理机构所在地位于在澳大利亚的合伙企业（并非有限合伙企业）为澳大利亚居民。

四、联系方式

¹⁴ http://www.austlii.edu.au/au/legis/cth/consol_act/itaa1936240/index.html#s90

澳大利亚税务局网址会提供更多有用信息，参见：

<https://www.ato.gov.au/About-ATO/About-us/Contact-us/>

澳大利亚纳税人识别号编码规则

一、纳税人识别号介绍

澳大利亚纳税人申报号 (TFN)

澳大利亚纳税人申报号 (TFN), 通常用于个人和企业向澳大利亚税务局报送信息、所得税纳税申报或者养老金 (退休金) 系统交互等。纳税人申报号可发放给个人或实体 (包括公司、信托、合伙企业和养老基金)。

根据 1936 所得税评估法案, 纳税人申请后或澳大利亚税务局内部需要时可发放纳税人申报号。

纳税人申报号可以在线或者书面申请, 提供完整的身份证明材料即可取得。个人需提供的材料包括一份主要证明文件 (包括出生证明、护照、公民证明) 和两个辅助文件 (包括驾照、医保卡、银行对账单、枪支许可证、学生证、年龄证明、学生考试证明)。合伙企业、公司和信托的身份证明材料分别为合伙人、董事、高级管理人员和受托人的身份证明材料。

澳大利亚商业编号 (Australian Business Number ABN)

澳大利亚实体与澳大利亚税务局以及其他政府机构进行沟通联系时, 使用澳大利亚商业编号 (ABN) 作为唯一标识。澳大利亚商业编号同时也用作纳税人识别号。

企业需使用澳大利亚商业编号进行货物与劳务税及1999年新版税务系统（货物与劳务税）下的其它税种事项的登记。

与澳大利亚纳税人申报号相似，澳大利亚商业编号也可以通过网上申请或书面申请获得。货物与劳务税登记可与澳大利亚商业编码的申请同时完成。

澳大利亚商业编码是澳大利亚政府为了响应对小企业放宽管制的要求，简化企业在澳大利亚政府机构业务办理程序而推出的。使用唯一的识别号可精简国家、地方等各级政府监管部门的登记注册规定。

是否自动为所有税收居民发放纳税人识别号

个人：否

澳大利亚税收居民个人需通过申请才会获得其纳税人识别号（即纳税人申报号，TFN）。大多数个人都拥有各自的纳税人识别号，个人通常使用纳税人识别号与澳大利亚税务局之间进行沟通联系，包括提交个人所得税申报单、向澳大利亚税务局申报信息、获取政府福利以及取得经营活动所需的澳大利亚商业编号等事务。根据澳大利亚法律，任何机构或个人不得强迫税收居民个人提供纳税人识别号或者使用他人的纳税人识别号。但法律规定，如果个人不披露纳税人识别号申报编号给向其支付相关收入的代扣代缴方，例如雇主、承

包商，则该相关收入须按照最高的边际税率（49%）缴纳预提税。

实体（按 CRS 的定义）：否

与纳税人申报号相同，从事经营活动的实体或个人进行营业活动，必须申请澳大利亚商业编号。澳大利亚商业编号不会自动发出。由于澳大利亚实体与澳大利亚税务局以及其他政府机构联系时，使用澳大利亚商业编号作为唯一标识，因此大多实体都有澳大利亚商业编号。法律规定，如果个人或实体不对商业对方披露商业编号，相关收入须按照最高的边际税率（49%）缴纳预提税。

二、纳税人识别号编码规则

澳大利亚纳税人申报号由 8 位或 9 位数字组成，使用校验位算法编译以便于澳大利亚税务局在系统中对于税号的准确提取。一般来说，税号显示为三组三位的数字（例如 XXX XXX XXX），但在内部系统中存储为 8 位或 9 位数字的字符串。

澳大利亚商业编号是由 2 位前缀校验数字和 9 位唯一标识码组成的 11 位数字。前两位校验数字根据后 9 位数字按照模数 89 校验法得出。校验数字被用来识别数字移位等常见的数据输入错误。澳大利亚商业编号以 XX XXX XXX XXX 的结构组成。

根据公司法注册的实体，其澳大利亚商业编号由两位前缀数和澳大利亚证券和投资委员会（ASIC）发布的澳大利亚公司编号或澳大利亚注册企业编号组成。这些企业在进入正常的澳大利亚商业编号注册程序前须在 ASIC 取得身份证明并注册。澳大利亚商业编号最终会替代澳大利亚公司编号和澳大利亚注册企业编号。

三、如何找到纳税人识别号

个人或实体完成申请手续后，纳税人申报号或商业编号会以书面形式提供并显示在安全的网页上。澳大利亚纳税人申报号可以在工薪支付报告、股份报表、医疗保险单据和退休金报表上找到。澳大利亚纳税人申报号或商业编号也会出现在相关澳大利亚税务局信函和纳税评估报告中（见以下样本）。

GPO Box 9990 IN YOUR CAPITAL CITY



Australian Government
Australian Business Register

Mr

Our reference: ABRRA/XXX
Contact officer: Chris
Case ID: 1-6D16YXX
ABN: 6889053XXXX

26th February 2015

Australian business number entitlement review

Dear |

澳大利亚税务局鼓励在公司信纸，特别是发票上注明商业编号。如果不披露商业编号，相关收入须缴纳 49% 的预提税。

在澳大利亚商业登记网站，使用商业编号查找工具¹⁵可以搜索有澳大利亚商业编号的企业¹⁶、验证账户持有人的商业编号、企业名称或货物与劳务税情况。只有部分的信息是公开的。

四、国内网站信息

查找更多有关个人纳税人申报号信息，请浏览个人纳税人申报号网页（或者在 ato.gov.au 网站中搜索“QC 22600”）。同样地，查找更多有关非个人纳税人申报号信息，请浏览非个人纳税人申报号网页（或者在 ato.gov.au 网站中搜索“QC 31784”）。

查找更多有关澳大利亚商业编号信息，请在 ato.gov.au 网站中搜索“QC 182”。

企业和养老基金可分别在 EmployerTICK 和 SuperTICK 上注册以及查验纳税人申报号。查找更多有关项目信息，请在 ato.gov.au 网站中分别搜索“QC 39672”（雇主）和“QC 35377”（养老基金）。

¹⁵ <http://abr.business.gov.au/>

¹⁶ <https://abr.gov.au/>

查找更多有关澳大利亚商业编号或者其公开信息，请浏览澳大利亚商业登记网站并使用商业编号查找工具¹⁷。

五、联系方式

如需咨询更多有关纳税人识别号（TINs）及其他问题，请联系澳大利亚税务局，联系方式参见网址：

<https://www.ato.gov.au/About-ATO/About-us/Contact-us/>

¹⁷ <http://abr.business.gov.au/>

资料来源：

澳大利亚税收居民认定规则 Rules governing tax residence:

<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-residency/Australia-Residency.pdf>

澳大利亚纳税人识别号规则 TINs:

<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/Australia-TIN.pdf>

Australia - Information on residency for tax purposes

Section I – Criteria for Individuals to be considered a tax resident

The Australian Taxation Office (ATO) has published online guidance¹⁸ and tools¹⁹ to assist individuals in determining whether they are an Australian resident for tax purposes, including in situations where individuals have arrived in, or are departing Australia.

Generally the determination of whether a person is or is not an Australian tax resident is achieved by considering the person's facts and circumstances in light of certain common law and statutory tests described below. For example, a person who spends more than half of the tax year in Australia is likely to be an Australian tax resident under these tests.

Anyone seeking further assistance in determining whether they are an Australian tax resident (for example, because they have complex affairs) should consult their tax advisor or may contact the ATO²⁰.

Common law test

An individual is considered to be an Australian tax resident if the individual "resides" in Australia according to the ordinary meaning of that word (subsection 6(1) of the *Income Tax Assessment Act 1936*²¹ (ITAA 1936)). The ordinary concept of residency takes into account a person's overall circumstances in the relevant income year, including:

- the intention or purpose of the individual's presence in Australia;
- the extent of the individual's family or business and employment ties within Australia;
- the maintenance and location of the individual's assets; and
- the individual's social and living arrangements.

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https://www.ato.gov.au/Individuals/International-tax-for-individuals/Work-out-your-tax-residency/?anchor=P14_2083#P14_2083

19 <https://www.ato.gov.au/Calculators-and-tools/Are-you-a-resident/>

20 <https://www.ato.gov.au/About-ATO/About-us/Contact-us/>

21 http://www.austlii.edu.au/au/legis/cth/consol_act/itaa1936240/s6.html

Taxation Ruling 98/17²² provides the Australian Commissioner of Taxation's interpretation of the ordinary meaning of the word "resides" within the definition in subsection 6(1) of the ITAA 1936²³.

Statutory tests

If an individual does not satisfy the common law test of residency, the individual is still considered to be an Australian tax resident if the individual satisfies one or more of three statutory residency tests in subsection 6(1) of the ITAA 1936²⁴:

- The person's domicile is in Australia (unless their permanent place of abode is outside of Australia);
- The person is actually in Australia for more than half of the financial year (unless their usual place of abode is outside Australia and they do not intend to take up residence in Australia); or
- The person is (or is the spouse or child under 16 of) a contributing member of a superannuation fund for Commonwealth government officers.

It is also possible for an individual to fall within the special category of temporary Australian resident²⁵. Generally, temporary residents have visas that allow them entry to Australia for a restricted period (for example, an employee of an international firm who is transferred to the Australian branch for three years) and are subject to specific income tax²⁶, capital gains tax²⁷ and superannuation²⁸ consequences.

Section II – Criteria for Entities to be considered a tax resident

²² <http://law.ato.gov.au/pdf/pbr/tr1998-017.pdf>

²³ http://www.austlii.edu.au/au/legis/cth/consol_act/itaa1936240/s6.html

²⁴ http://www.austlii.edu.au/au/legis/cth/consol_act/itaa1936240/s6.html

²⁵

<https://www.ato.gov.au/individuals/international-tax-for-individuals/in-detail/foreign-income-of-australian-residents/foreign-income-exemption-for-temporary-residents---introduction/>

²⁶

<https://www.ato.gov.au/individuals/international-tax-for-individuals/in-detail/foreign-income-of-australian-residents/foreign-income-exemption-for-temporary-residents---introduction/>

²⁷

<https://www.ato.gov.au/General/Capital-gains-tax/In-detail/International-issues/CGT-on-foreign-residents,-temporary-residents-and-changing-residency/?page=3>

²⁸

[https://www.ato.gov.au/Individuals/Super/In-detail/Withdrawing-and-paying-tax/Super-information-for-temporary-residents-departing-Australia/?page=6#Frequently asked questions](https://www.ato.gov.au/Individuals/Super/In-detail/Withdrawing-and-paying-tax/Super-information-for-temporary-residents-departing-Australia/?page=6#Frequently%20asked%20questions)

Australia's tax residency rules for entities depend on the type of entity being considered.

The ATO has published guidance²⁹ on the residency requirements for companies, corporate limited partnerships and trusts.

Companies

Under the statutory definition in subsection 6(1) of the ITAA 1936³⁰, a company is resident in Australia if:

- it is incorporated in Australia; or
- if not incorporated in Australia, it carries on business in Australia and has either its central management and control in Australia or its voting power controlled by shareholders who are residents of Australia.

Trusts

Under Australian tax law, trusts are typically treated as fiscally transparent and are not regarded as separate taxable entities (rather, persons such as the beneficiaries and/or the trustee, in certain cases, are treated as the relevant taxable entity with respect to the income of the trust).

Nevertheless, a trust is an 'entity' under Australian tax law and there are residency rules that determine whether a trust is 'resident' in Australia. These rules will also determine whether a trust is an Australian Reportable Person for CRS purposes.

For a trust other than a unit trust, subsection 95(2) of the ITAA 1936³¹ defines whether the trust is an Australian resident trust. A trust will be considered a resident trust in any given income year if either:

- a trustee of the trust estate was a resident in Australia at any time during the income year; or
- the central management and control of the trust was in Australia at any time during the income year.

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<https://www.ato.gov.au/Business/Starting-your-own-business/In-detail/Getting-started/Residency-requirements-for-companies,-corporate-limited-partnerships-and-trusts/>

³⁰ http://www.austlii.edu.au/au/legis/cth/consol_act/itaa1936240/s6.html

³¹ http://www.austlii.edu.au/au/legis/cth/consol_act/itaa1936240/s95.html

For unit trusts, a definition of “resident unit trust” is provided in subsection 995-1(1) of the ITAA 1997³². A unit trust is a resident unit trust for an income year if at any time during the income year:

- either any property of the trust is situated in Australia, or the trustee carries on business in Australia; and
- either the central management and control of the trust is in Australia or Australian residents hold more than 50 per cent of the beneficial interests in the income or property of the trust.

Partnerships

Partnerships are generally treated as fiscally transparent under Australian tax law.

For ordinary partnerships, there are no specific rules akin to Australia’s trust taxation rules regarding the residency of a partnership. Therefore for CRS purposes an ordinary partnership is to be treated as an Australian resident entity (and an Australian Reportable Person) under the CRS if its place of effective management is situated in Australia.

A corporate limited partnership is treated as a company in certain cases – see Subdivision 5B of the ITAA 1936³³ – and is considered a resident of Australia (and an Australian Reportable Person) if either:

- the partnership was formed in Australia; or
- the partnership either carries on business in Australia, or has its central management and control in Australia.

Section III – Entity types that are as a rule not considered tax residents

A partnership is generally not liable to tax in Australia. Instead, income earned through a partnership is taxed in the hands of its partners. For the purposes of the Common Reporting Standard, a partnership (not being a corporate limited partnership) with its place of effective management situated in Australia is a resident of Australia.

Section IV – Contact point for further information

³² http://www.austlii.edu.au/au/legis/cth/consol_act/itaa1997240/s995.1.html

³³ http://www.austlii.edu.au/au/legis/cth/consol_act/itaa1936240/index.html#s90

The following website contains useful information on contacting the ATO in relation to tax residency questions:

<https://www.ato.gov.au/About-ATO/About-us/Contact-us/>

Australia - Information on Tax Identification Numbers

Section I – TIN Description

Australian Tax File Number (TFN)

The TIN in Australia is referred to as the Tax File Number (TFN). The TFN is used by individuals and entities that have a need to interact with the ATO. Examples of such interactions include the need to report information to the ATO, lodge income tax returns or interact in the superannuation (retirement income) system. A TFN can be issued to individuals or non-individual entities (companies, trusts, partnerships, and superannuation funds).

A TFN is issued under the *Income Tax Assessment Act 1936* (ITAA 1936) upon application by the client or as required by the ATO for internal purposes.

Applying for a TFN can be completed online or via paper channels and will be issued once sufficient proof of identity has been provided. For an individual this includes one primary document (birth certificate, passport, citizenship certificate) and up to two secondary documents (driver licence, Medicare card, bank statement, firearms licence, student card, proof of age card, student examination certificate). Proof of identity requirements for partnerships, companies and trusts include establishing the identity of the partners, director(s) and public officer and trustee respectively.

Australian Business Number (ABN)

Australian businesses use the Australian Business Number (ABN) as a single identifier for all business dealings with the ATO and for dealings with other government departments and agencies. The ABN is also used for tax identification purposes.

Businesses need an ABN to register for the goods and services tax and other elements of *The New Tax System (Goods and Services Tax) Act 1999*.

Similar to a TFN, the application process for an ABN can be completed online or via paper channels. Additionally, registration for GST can be completed simultaneously with an ABN application.

The Australian Government introduced the ABN in response to the Small Business Deregulation Task Force Report, which called for a single identifier to simplify business dealings with the Australian Government. A client's ABN is available to State, Territory and local government regulatory bodies to streamline registration requirements.

Automatic issuance of TINs to all residents for tax purposes:

Individual: No

If no, instances where individuals are not being automatically issued a TIN are:

An Australian TIN (Tax File Number, or TFN) is not automatically issued to all residents. A TFN is obtained by individuals upon application. Individuals generally use a TFN to interact with the Australian Taxation Office for various purposes and therefore most individuals have a TFN. This includes lodging income tax returns, reporting information to the ATO, obtaining government benefits and obtaining an Australian Business Number (ABN) in order to carry on a business. Under Australian law a person cannot be compelled to have a TFN or quote it to another person. However, withholding tax at the highest marginal tax rate (49%) generally applies to individuals who do not provide a TFN to third parties such as employers and contractors they receive payments from.

Entities (as defined by the CRS): No

Similar to TFNs for individuals, entities and individuals carrying on a business are not automatically issued an ABN. They must apply for one using their TFN. An ABN is required for dealings with the Australian Taxation Office and other government agencies such as registering for goods and services tax and meeting other legal and regulatory obligations, and therefore most entities have an ABN. Failure to quote an ABN to counterparties in business dealings also generally results in the entity or individual being subject to withholding tax at the highest marginal tax rate (49%).

Section II – TIN Structure

The TFN is an eight or nine digit number compiled using a check digit algorithm to allow accurate data capture of the TFN in ATO systems. Generally the TFN is displayed on correspondence as three sets of three numbers (for example XXX XXX XXX) but is stored as an eight or nine number string on internal systems.

The ABN is a unique 11 digit number formed from a nine digit unique identifier and two prefix check digits. The two leading digits (the check digits) will be derived from the subsequent nine digits using a modulus 89 check digit calculation. The check digits will be included to identify common data entry errors such as digit transposition. The ABN will be structured as XX XXX XXX XXX.

For bodies registered under Corporations Law, their ABN will be formed by prefixing two digits to their Australian Company Number or Australian Registered Business

Number issued by the Australian Securities and Investment Commission (ASIC). These companies must have their identity established and first register with ASIC prior to the normal registration process for an ABN. The ABN will eventually replace the ACN and the ARBN.

Section III – Where to find TINs?

An individual or entity is advised of their TFN or ABN in writing upon finalisation of the application and the number will be visible in secure online interfaces. A TFN may also be found on employment payment summaries, share statements, health insurance documentation, and superannuation statements. The TFN or ABN may also be used as a reference on certain ATO correspondence and assessments (see sample below).



Businesses are encouraged to include ABN details on business stationery, especially invoices. If ABN details are not disclosed, payments from business clients are subject to withholding tax at a rate of 49 per cent.

Businesses with an ABN are identified on the publicly available Australian Business Register (ABR)³⁴ which can be consulted through the ABN Lookup³⁵ tool, among other things, to verify the attribution of an ABN to an account holder for CRS purposes, an Australian business name, or GST status. Only some of the information provided by ABN applicants is publicly available.

Section IV – TIN information on the domestic website

For more information on TFNs for individuals please visit the TFN website for

³⁴ <https://abr.gov.au/>

³⁵ <http://abr.business.gov.au/>

individuals³⁶ on ato.gov.au (alternatively to reach this website search for ‘QC 22600’ on ato.gov.au). Similarly, for more information regarding TFNs for non-individuals please visit the TFN website for non-individuals³⁷ on ato.gov.au (alternatively search for ‘QC 31784’).

For more information regarding ABNs please visit abr.gov.au and search for ‘QC 182’.

Verification of TFN is available to businesses and superannuation funds registered for access to EmployerTICK and SuperTICK respectively. More information on these programs can be found by going to ato.gov.au and searching for ‘QC 39672’ for Employers and ‘QC 35377’ for superannuation funds.

To search for an ABN or its publicly available information please visit abr.business.gov.au and use the ABN Lookup³⁸ tool.

Section V – Contact point for further information

The following website contains information about contacting the ATO in relation to TINs and other questions: <https://www.ato.gov.au/About-ATO/About-us/Contact-us/>

³⁶ <https://www.ato.gov.au/individuals/tax-file-number/>

³⁷

[https://www.ato.gov.au/business/registration/work-out-which-registrations-you-need/all-businesses/tax-file-number-\(tfn\)/](https://www.ato.gov.au/business/registration/work-out-which-registrations-you-need/all-businesses/tax-file-number-(tfn)/)

³⁸ <http://abr.business.gov.au/>