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Standard Business Reporting

Australian Taxation Office

Taxpayer Declaration Guide

Date: 11 April 2019

Final

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| attention_pms This document and its attachments are **Unclassified** | direction_pms For further information or questions, contact the SBR Service Desk at [SBRServiceDesk@sbr.gov.au](mailto:SBRServiceDesk@sbr.gov.au) or call 1300 488 231. International callers may use +61 2 6216 5577 |

VERSION CONTROL

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| Version | Release date | Description of changes |
| 4.0 | 11/04/2019 | Added Declaration for self-preparer and updated to remove reference to ELS, updated grammar and hyperlinks - Published |
| 3.0 | 28/09/2017 | Inclusion of Country by Country declaration details. |
| 2.0 | 04/08/2017 | Inclusion of TRTAMI service in declaration block under section 1.7 |
| 1.1 | 25/02/2016 | Page 8. “Tax Office” to “ATO” updated in Private ruling privacy statement. |
| 1.0 | 27/08/2015 | Published version |
| 0.3 | 23/07/2015 | Draft updated to include diagram at appendix A, and include Client Update to approved forms and applicable declaration block example. |
| 0.2 | 04/06/2015 | Draft endorsed for draft publication. |
| 0.1 | 19/03/2015 | Draft for consultation. |

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Introduction

Purpose

This document provides guidance regarding the provision of taxpayer declarations in association with approved forms lodged to the Australian Taxation Office (ATO) via Standard Business Reporting (SBR) software. It addresses the declaration to be given by the taxpayer to their tax agent prior to the tax agents’ submission of the approved form to the ATO. A diagram explaining a general flow of events regarding interaction between the tax practitioner, their client and SBR is available at Appendix A in this document.

Scope

Some SBR services are not approved forms, and therefore do not require a taxpayer declaration to be made. The consolidated list of approved forms is available [here](https://www.ato.gov.au/forms/consolidated-list-of-approved-forms-by-tax-topic/) on the ATO website.

Glossary

For a glossary of terms, refer to the [SBR website](http://www.sbr.gov.au/software-developers/developer-tools/glossary).

Taxpayer declarations

Every time an agent lodges a return, notice, statement, application or other document in an approved form on behalf of their client the law requires the agent to have first received a signed written declaration from the taxpayer.

The taxpayer can chose to provide this declaration electronically, together with their electronic signature, to their tax agent, as supported by sections 9 and 10 of the Electronic Transactions Act 1999 (ETA), via email or by fax, or may sign a paper declaration provided to them by their tax practitioner.

Taxpayers are required to retain the declaration (or a copy) for up to five years, depending on their circumstances. The ATO recommends that an agent should also keep a copy of the declaration for their own records.

Developers of SBR-enabled software products may assist agents by providing a printable version of the taxpayer declaration within their products.

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| attention_pms | A signed written taxpayer declaration must be obtained by the agent for all approved forms completed on behalf of a client, before submitting them to the ATO. |

To ensure the requirement under the Privacy Act 1988 to provide notification to a taxpayer on the collection of their personal information is met, it is suggested that the applicable privacy statement is provided to the taxpayer at the time they sign the taxpayer declaration.

Privacy

When the ATO collects personal information about a taxpayer, we are required to advise the taxpayer that we have collected the information and why we collect it.

Declaration

A taxpayer’s declaration must be made before each approved form is lodged. It must be written, for example in an email or letter, a phone conversation is not sufficient.

The law requires the taxpayer to declare to the agent that:

* Any information provided by the taxpayer to the agent for the preparation of the document is true and correct, and
* The taxpayer authorises the agent to give the form to the Commissioner.

For further information on the retention of declarations and frequently asked questions, please refer to the [ATO website](https://www.ato.gov.au/tax-professionals/prepare-and-lodge/managing-your-lodgment-program/client-declarations-and-lodgment-online/).

* 1. Key Elements

There is no prescribed format required for layout and style of the taxpayer declaration text.

The key components of a taxpayer declaration are:

* The name of the taxpayer
* The name of the tax agent
* Suggested wording for the approved form being lodged (per section 1.7 below)
* The name of the approved form being lodged
* The period covered by the approved form, and
* The date that the declaration is made.

Suggested text

While ensuring the requirements at law are met (refer to Section 1.5 above), the suggested text below may be used when adding the taxpayer declarations to the business management software.

Below is the suggested text to be applied for the following ATO SBR-enabled services:

* Individual income tax return (IITR)
* Application for refund of franking credits for individuals (RFC)
* Partnership tax return (PTR)
* Trust tax return (TRT)
* Fund income tax return (FITR)
* Self-managed superannuation fund annual return (SMSF)
* Family trust election or revocation (FTER) – standalone and schedule
* Interposed entity election or revocation (IEE) – standalone and schedule
* Fringe benefits tax return (FBT), and
* Trust tax return for Attribution Managed Investment (TRTAMI).

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| **Privacy**  The ATO is authorised by the *Taxation Administration Act 1953* to request the provision of tax file numbers (TFNs). The ATO will use the TFNs to identify **<\*insert entity type here\*>** in our records. It is not an offence not to provide the TFNs. However, lodgments cannot be accepted electronically if the TFN is not quoted.  Taxation law authorises the ATO to collect information and to disclose it to other government agencies. For information about your privacy go to ato.gov.au/privacy.  **Declaration**  I declare that:   * All of the information I have provided to the agent for the preparation of this document is true and correct * I authorise the agent to give this document to the Commissioner of Taxation.   **\*insert entity type here\***  When lodging an IITR (incl. RFC), insert “you”  When lodging a PRT, insert “each partner”  When lodging a TRT, insert “each beneficiary”  When lodging a FITR, insert “the entity”  When lodging a SMSF, insert “the entity”  When lodging a FTER, insert “you”  When lodging an IEE, insert “the entity”  When lodging an FBT, insert “the entity” When lodging a TRTAMI, insert “each beneficiary”. |

Below is the suggested text to be applied for the following ATO SBR-enabled services:

* Company tax return (CTR), and
* Notification of formation of an income tax consolidated group (CGNFT) – including the modification of membership notification.

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| **Privacy**  Taxation law authorises the ATO to collect information including personal information about the person authorised to sign the declaration. For information about your privacy go to ato.gov.au/privacy.  **Declaration**  I declare that:   * All of the information I have provided to the agent for the preparation of this document is true and correct * I authorise the agent to give this document to the Commissioner of Taxation. |

Below is the suggested text to be applied for the following ATO SBR-enabled services:

* Private ruling application (PR).

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| **Privacy**  The ATO is authorised by the *Taxation Administration Act 1953* to ask for the information on this application form. We need this information to help us respond to this private ruling application.  **Declaration**  I declare that:   * All of the information I have provided to the agent for the preparation of this document is true and correct * I authorise the agent to give this document to the Commissioner of Taxation. |

Below is the suggested text to be applied for the following ATO SBR-enabled services:

* Activity statements (AS).

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| **Privacy**  Taxation laws authorise the ATO to collect information including personal information about individuals who may complete this form. For information about privacy and personal information go to ato.gov.au/privacy  **Declaration**  I declare that:   * All of the information I have provided to the agent for the preparation of this document is true and correct * I authorise the agent to give this document to the Commissioner of Taxation. |

Below is the suggested text to be applied for the following ATO SBR-enabled services, when the taxpayer submits the form directly to the ATO (for example, without an agent):

* Tax file number declaration (TFND)
* Activity statements (AS).

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| **Privacy**  For information about your privacy, visit our website at ato.gov.au/privacy  **Declaration**  I declare that:   * All of the information I have given in this document is true and correct. |

Below is the suggested text to be applied for the following ATO SBR-enabled services:

* Tax file number declaration (TFND)
* Taxable payments annual report (TPAR)
* PAYG payment summary statement – personalised (PS)
* PAYG payment summary – statement (PS)
* Annual tax file number withholding report (CHTWTHHLD)
* Tax file number report (CHTWTHHLD), and
* Client Update (CUADDR only).

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| **Privacy**  For information about your privacy, visit our website at ato.gov.au/privacy  **Declaration**  I declare that:   * All of the information I have provided to the agent for the preparation of this document is true and correct * I authorise the agent to give this document to the Commissioner of Taxation. |

Below is the suggested text to be applied for the following ATO SBR-enabled services:

* Country-by-Country Report (CbCR), and
* Local File / Master File (LCMSF).

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| **Privacy**  Taxation law authorises the ATO to collect information including personal information about the person authorised to sign the declaration. For information about your privacy go to ato.gov.au/privacy  **Declaration**  I declare that:   * All of the information I have provided to the agent for the preparation of this document is to my knowledge true and correct * I authorise the agent to give this document to the Commissioner of Taxation. |

Appendix A

The below diagram depicts a general flow of events and the declarations exchanged between the taxpayer, the tax practitioner and lodgment via SBR.

