

**THIS DOCUMENT HAS BEEN SCANNED FROM THE ORIGINAL. IT MAY CONTAIN SOME ERRORS**

**From:** Brit Helgeby  
**Sent:** Wednesday, 3 November 1999 10:34 AM  
**To:** Anna.Przybylski.Reps@aph.gov.au  
**Cc:** m.hill@rmit.EDU.AU  
**Subject:** TFN Inquiry

**Importance:** High

**ACT**

There does not seem to be a major problem among international students in the ACT - however, we might not know if students who return home receive their tax rebates (if applicable) or not. They might be unaware of their rights.

We inform students at Orientation about the importance of applying for TFN.

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**WA**

There doesn't appear to be a major problem here, as most institutions have students complete application forms as part of their Orientation program, for either banking or employment purposes.

The ATO could however, print information for students to handout as part of pre-departure and Orientation to explain about why TFNs are needed, paying tax in Australia (PAYE), submitting tax returns, etc. This would be useful, as students often do not know the whys and hows of TFNs.

Another idea I had was to ask DIMA to not issue Work Rights until a TFN is shown to them. That is, no stamp without a TFN. This way there would be a guarantee that those who work will have a TFN and ATO would have a better chance of keeping track of all students who have Work Rights.

The only other concern was that there seems to be quite a delay in students getting refunds from their tax returns and often they have left the country before this is available. Some speed up there might help ATO's cause.

Hope this info is helpful.

Regards and see you soon

Gloria

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**NSW**

1) The tax file no. that students apply before they get their work visa is only valid for banking purposes. This means that a student has to decide whether they want to work, apply for the work visa (after the commencement of the course) and then apply for TFN. In some cases, students have to apply again for another TFN when they decide to work during the vacation.

Is there some way that this is streamlined so that 1 TFN Applies for banking purposes and work?

(2) students especially spouses of students who have incorrectly filled in the application form for TFN and put down that they are not Permanent residence for taxation purposes ( Question 8 ) of the TFN Application form have been told that it is not possible to change it once you have submitted the form. This means that they continue to be taxed at 49%.

The question is why are there no provisions for people to change if they have misunderstood the form and made a mistake.

Thank you  
Betty

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QLD

I have previously thought about doing a bit of personal lobbying about the ATO but from regional Queensland, that is rather difficult - discussing the issue with the local member of Parliament is on my 'to do' list!! I would certainly appreciate your raising the following issues re Tax File Numbers:-

International Students choosing to study at a regional Australian city such as Rockhampton do not have personal access to an ATO - (Australian students are also affected but they at least have some knowledge of the Australian taxation system re employment status) The ATO office was removed from Rockhampton several years ago. Since then I have become the 'de-facto ATO' providing information and certifying documents as a C.Dec to enable students to obtain a tax file number. I provide this additional service to students with the support of one of the staff of the ATO Townsville to save students having to send their passport and student ID cards (only proof of identify many students have) through the mail with the possibility of the passport/ID being lost - the official ATO policy is that original documents are presented. I further assist by providing students with a labelled envelope to the ATO Townsville and on most occasions actually assist them to complete the form. Because I offer this service, students sometimes become a little irate when I cannot answer particular tax enquiries and have to refer them to the ATO toll-free number - as you know international students newly arrived in the country don't particularly like having to discuss personal issues over the phone. As I have provided this service to students since the ATO withdrew their service from Rockhampton, there is now an expectation I will assist students with all ATO matters. If I indicate that I am not able to provide responses to specific tax matters, they sometimes 'blame' CQU International for inadequate service. And that's a bit tough!! But we keep smiling.

Hope to see you at the Gold Coast.

Cheers,  
Judy

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SA

Nothing too much to report except students tend to take more notice of the need to get a TFN once they're made aware they'll need one if they want to work part-time. The material we mention in pre-departure and orientation publications is:

“If you intend opening a bank account or working part-time in Australia you will need to apply for a Tax File Number (TFN). If you do not have a TFN, your bank interest and any earnings from employment will be taxed at the highest marginal tax rate of 48.5%.

Your TFN application form is included in the Information Pack which will be given to you upon arrival. See the map inside the application form for the location of the Australian Tax Office you must take it to. You can open a bank account without a TFN but you are advised to let your bank know your TFN as soon as you receive it. For more information about TFN and taxation, contact your local Tax Office on 13-28-61.

Note: All international students are considered as residents for taxation purposes.”

That's it Brit.  
GS

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Attachments if any are in Office 97 format.  
See <http://www.anu.edu.au/adnet/builet8.htm> for file converters.

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