

Senate Standing Committee on Economics

ANSWERS TO QUESTIONS ON NOTICE

Treasury Portfolio

Supplementary Budget Estimates

20 October 2011

Question No: SBT 14

Topic: Provisions for people with disabilities

Hansard Page: Written

Senator Fifield asked:

What is the process for a carer or guardian of a person with a disability to apply for a tax file number for the purposes of receiving payments from Centrelink?

Answer:

A carer or guardian of a person with a disability, who is an Australian resident, can apply for a tax file number on their behalf using the *Tax file number – application or enquiry for individuals* form which is available on the ATO website. The completed form can be mailed to the ATO or presented in person at an ATO shopfront or Centrelink office.

Proof of identity requirements

The tax file number application has proof of identity requirements which seek to maintain the integrity of the registration system while minimising the burden on applicants. Where a carer or guardian applies on behalf of another person, it is important to establish the identity of both the applicant and the carer or guardian, and the relationship that links the carer or guardian to the applicant.

Typically, when a Centrelink benefit is being sought, the applicant completes the tax file number application at a Centrelink office at the time of applying for the benefit. Proof of identity documentation will be accepted and checked for completeness at this time.

Signatures

Where a person is unable to sign their own application due to disability, ATO policies and procedures ensure they are treated reasonably and are able to effectively manage their affairs with the ATO and other government agencies.

ATO policy

The ATO Policy for a person with a legal disability applying for a tax file number is contained in Practice Statement Law Administration 2011/8 *The Registration of entities* which is available on the ATO website. It states that in certain circumstances, an appointed representative may apply for a tax file number on behalf of the applicant. For example, where a person is acting under a power of attorney or where the applicant is under a legal disability.

ATO procedures provide further guidance to assist those applying on behalf of a disabled person. Where the disabled person is aged between 16 and 18 and has a signed doctor's statement supporting their circumstances, the ATO will accept the parent signing for the applicant (parents or guardians can sign for any child under 16). If the person is over the age of 18, the legal guardian needs to provide legal proof of guardianship such as a power of attorney or an order by a court.

ATO managers' discretion can be applied in circumstances where the standard proof of identity provisions don't provide sufficient flexibility to respond to the taxpayer's request. This discretion is applied on a case-by-case basis with consideration for the circumstances of the taxpayer.