

Taxable payments annual report

WHAT THIS FORM IS FOR

This form is the annual report to provide details of taxable payments made to businesses in specified industries.

The Commissioner has varied the reporting requirements:

- from quarterly to annual reporting, and
- to only require the reporting of amounts that are paid.

The report needs to be lodged by 21 July.

This form may also be used to report amounts withheld where a payee did not quote an Australian business number (ABN). Any payments included in this report must not be included in a *PAYG withholding where ABN not quoted – annual report*.

IMPORTANT INFORMATION

! This form should only be completed for the 2012–2013 financial year or later.

You may incur a penalty if you do not lodge your annual report by the due date.

Do not include in this report payments where you have withheld amounts under PAYG withholding for:

- employees
- voluntary agreements

- labour hire or on-hire arrangements
- payments to foreign residents that are reported in the *PAYG withholding annual report – payments to foreign residents*.

Keep a copy of the completed form for your records.

REPORTING ONLINE

A report can be lodged online if you have software that will produce an annual report data file that meets ATO requirements.

If you report your taxable payments information to us electronically, you do not need to complete this form.

ORDERING MORE FORMS

If you made payments to more than nine payees, please complete additional annual reports to cover all your payees. Do not photocopy the form or attach additional pieces of paper.

To order more forms:

- visit our website at www.ato.gov.au/onlineordering
- phone our automated publications distribution service on **1300 720 092** at any time.



HOW TO COMPLETE YOUR TAXABLE PAYMENTS ANNUAL REPORT

Annual report for year ending 30 June

The year must be shown as a four-digit figure. For example, the year ending 30 June 2013 must be shown as 2013 and not 13.

Section A: Payer details

Payer's ABN and branch number

Write your Australian business number (ABN) in the boxes provided. The ABN should be the same as it appears on your activity statements. If you have one ABN, but multiple branches, you should show the branch number. If you do not have a branch number, leave the boxes blank.

Payer's name

The name should be the same as it appears on your activity statements.

Payer's address

Your street or postal address – write each part of the address separately in the fields provided.

Contact name and phone number

Provide a daytime contact name and phone number so that we can contact you if any information needs to be checked.

Section B: Declaration

Sign and date the form. The *Taxable payments annual report* is now a legal document and the law imposes penalties for giving false or misleading information.

Section C: Payee details

Payee's ABN

Write the ABN in the boxes provided. The ABN should be the same as it appears on the payee's invoice. If no ABN is quoted, leave the boxes blank.

Payee's phone number

The mobile phone number or other telephone number of the payee – if the phone number is not included on the payee's invoice, or is not known to you, leave the boxes blank.

Payee's name

Write the business name shown on the invoice.

OR

Payee's surname or family name and given names

If the payee is an individual, please write the surname or family name and given names separately in the fields provided. These names should be the same as those that appear on the payee's invoice.

Payee's address

The street or postal address of the payee – write each part of the address separately in the fields provided. If the address is not included on the payee's invoice, or is not known to you, leave the boxes blank.

Total tax withheld where ABN was not quoted

This field only needs to be completed for amounts withheld from payments where a payee did not quote an Australian business number. Where this occurred, write the total tax withheld for each payee in whole dollars. Where you provide this information in this report, do not include it in a *PAYG withholding where ABN not quoted – annual report*.

Total GST

For each payee, provide the total of any GST included in the gross amount paid, in whole dollars.

Gross amount paid

For each payee, provide the gross amount paid in whole dollars. This is the total amount paid including any GST and tax withheld.

Amending a Taxable payments annual report

If you need to correct information which was previously provided in a *Taxable payments annual report*, complete a new *Taxable payments annual report*, marking the 'amending an annual report' box with an 'X'.

You only need to complete an amended annual report where the amount fields have been reported incorrectly.

When preparing an amended annual report:

- only include payees where the information needs to be corrected
- complete all fields, showing the amounts as they should have been reported
- send the amended annual report to the address on the front of the form.



You are not required to complete any information for those payees that were reported correctly in the original report.



MORE INFORMATION

For more information about the payments that must be reported or completing your *Taxable payments annual report*, you can:

- visit our website at www.ato.gov.au
- phone us on **13 28 66** between 8.00am and 6.00pm, Monday to Friday.

If you do not speak English well and need help from the ATO, phone the Translating and Interpreting Service on **13 14 50**.

If you are deaf, or have a hearing or speech impairment, phone the ATO through the National Relay Service (NRS) on the numbers listed below:

- TTY users, phone **13 36 77** and ask for the ATO number you need
- Speak and Listen (speech-to-speech relay) users, phone **1300 555 727** and ask for the ATO number you need
- internet relay users, connect to the NRS on www.relayservice.com.au and ask for the ATO number you need.

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OUR COMMITMENT TO YOU

We are committed to providing you with accurate, consistent and clear information to help you understand your rights and entitlements and meet your obligations. If you feel that this publication does not fully cover your circumstances, or you are unsure how it applies to you, you can seek further assistance from us.

We regularly revise our publications to take account of any changes to the law, so make sure that you have the latest information. If you are unsure, you can check for more recent information on our website at www.ato.gov.au or contact us.

This publication was current at **May 2012**.



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INSTRUCTIONS FOR COMPLETING THIS FORM

- Use the instructions included with this form to help you complete this report.
- Do not attach any other papers to this report.
- Print clearly in BLOCK LETTERS using a black pen.
- Do not use rubber stamps to show payer details.
- Do not use correction fluid or covering stickers.
- Check you have signed and dated the declaration.
- Make a copy for your records.

LODGING YOUR REPORT

Remove the instructions from the front of this report. Complete and send this form by **21 July** to:

Australian Taxation Office
 PO Box 3128
 PENRITH NSW 2740



Annual report for year ending 30 June

If you are **amending an annual report** you have already sent, place X in this box.

Section A: Payer details – this is the business making the payment

Payer's Australian business number (ABN) Branch number

Payer's name

Payer's address (street number and street name or postal address)

 Suburb/town/locality State/territory Postcode

Contact name

 Contact phone number

Section B: Declaration This section must be completed by an individual authorised by the payer.

Before you sign this report
 Check that you have provided accurate and complete information.

Penalties
 Be aware that penalties may be imposed for giving false or misleading information.

Privacy
 We are authorised by the *Taxation Administration Act 1953* to ask for the information on this report. We need this information to help us to administer the tax laws. If we are authorised by law to do so, we may give this information to other government agencies – for example, law enforcement agencies such as state and federal police, the Child Support Agency, the Australian Bureau of Statistics and Centrelink.

I declare that the information given on this form is complete and correct.

Signature

Date
 Day / Month / Year



PAYEE SEVEN Payee's ABN Payee's phone number

Payee's name (Business name as shown on invoice)

OR

Payee's surname or family name (Person's name as shown on invoice)

Payee's first given name
Payee's other given name/s

Payee's address (street number and street name or postal address)

Suburb/town/locality
State/territory Postcode

Total tax withheld where ABN was not quoted \$, , - ~~X~~
Total GST \$, , - ~~X~~
Gross amount paid (including GST plus any tax withheld) \$, , - ~~X~~

PAYEE EIGHT Payee's ABN Payee's phone number

Payee's name (Business name as shown on invoice)

OR

Payee's surname or family name (Person's name as shown on invoice)

Payee's first given name
Payee's other given name/s

Payee's address (street number and street name or postal address)

Suburb/town/locality
State/territory Postcode

Total tax withheld where ABN was not quoted \$, , - ~~X~~
Total GST \$, , - ~~X~~
Gross amount paid (including GST plus any tax withheld) \$, , - ~~X~~

PAYEE NINE Payee's ABN Payee's phone number

Payee's name (Business name as shown on invoice)

OR

Payee's surname or family name (Person's name as shown on invoice)

Payee's first given name
Payee's other given name/s

Payee's address (street number and street name or postal address)

Suburb/town/locality
State/territory Postcode

Total tax withheld where ABN was not quoted \$, , - ~~X~~
Total GST \$, , - ~~X~~
Gross amount paid (including GST plus any tax withheld) \$, , - ~~X~~

