



Foreign resident capital gains withholding clearance certificate application

Completing this form

- print clearly in BLOCK LETTERS using a black or dark blue pen only
- fields marked with an asterisk (*) are mandatory
- place **X** in the applicable boxes
- sign and date the declaration at the end of the form
- Lodge online at **ato.gov.au/FRCGW** for faster processing
- if electronic lodgment is not possible, then mail or fax your completed form to the contact details shown on page 6.

Section A: Vendor details

The vendor is the entity that has legal title to the asset, which will generally be an individual or company. Where a trustee has legal title to the asset it is the trustee, in their capacity as either a company or individual, that should apply for the clearance certificate.

Tax file number (TFN) or Australian business number (ABN)

! To assist prompt processing of this form, if available, provide the entity's TFN or ABN. The ATO is authorised by the *Taxation Administration Act 1953* to request the provision of TFNs. We will use the TFN to identify the entity in our records. It is not an offence to not provide the TFN.

TFN OR ABN

Vendors name in full as it appears on the title of the property*

(if an individual, include your first, other given and last name)*

Entity type of vendor based on the entity named on the title*:

Individual ☐ Provide date of birth*

Day	Month	Year

Trust ☐ Provide the name of your trustee

Company ☐

Super fund ☐

Other ☐

Email address of vendor

! By providing an email address you are authorising the ATO to respond by email. If you do not provide an email address it may take longer to notify you of the outcome.

Phone number of the vendor (including area code)

Address of vendor* (including postcode)

Country

Section B: Transaction dates

Contract date or possible contract date Day Month Year
 / /

Expected settlement date of the asset Day Month Year
 / /

Section C: Contact person

 Complete this section if you are representing the vendor.

Who can we contact about this form?

Full name

Title: Mr Mrs Miss Ms Other

First given name

Other given names

Last name*

Contact details (provide email – preferred and/or phone, address)*

Email address

 By providing an email address you are authorising us to send you information about this application by email. If you do not provide an email address it may take longer to notify you of the outcome.

Phone number (including area code)

Address

Country

Section D: Clearance certificate application questions

 Answer all three questions below and if directed complete either Section E, F, G or H before you complete the declaration.

1 Has your residency status changed since your last tax return or will it change before you sell the asset?*

Yes ☐ You will need to complete either Section E, F, G or H depending upon your entity status.

No ☐

2 Have you lodged an Australian tax return for the last two years?*

Yes ☐

No ☐ You will need to complete either Section E, F, G or H depending upon your entity status.

3 Are you holding the property on behalf of a foreign resident or on behalf of other entities that include a foreign resident?*

Yes ☐

No ☐

Section E: Entity – Individual

! Only complete this section if the vendor named on the title is an individual.

1 Are you migrating and settling in Australia or have been settled in Australia?*

! Also answer 'Yes' if you have lived in Australia for the past 3 years, but you have not been required to lodge an income tax return in the last 2 years.

Yes ☐ Go to question 3

No ☐

2 Are you an Australian returning to live in Australia?

Yes ☐

What is your main purpose for being in Australia?

Employment contract or permanent employment ☐

Exchange program or full time research ☐

Full time education ☐ Go to question 3

Holidaying or casual employment ☐

Visiting friends or relatives ☐

Other reasons ☐ Answer the question below

Have you stayed or do you intend to stay in a particular place continuously for six months or more?

Yes ☐ No ☐

Where do you live in Australia?

Staying with family, friends ☐

Hotel, motel, hostel or caravan ☐

University campus ☐

Own or buying a home ☐

Renting or leasing accommodation ☐

Do you have a spouse and/or dependant children?

Yes ☐ Where are your spouse and/or dependent children?

Currently living with you ☐

Remaining overseas ☐

Coming to live with you ☐

Some with you and some remaining overseas ☐

No ☐

Where do you hold the majority of your assets?

Australia ☐ Overseas ☐

Are you a member of any clubs, churches community groups or organisations in Australia?

Yes ☐ No ☐

No ☐

Provide the following details:

Have you stayed or do you intend to stay in Australia for six months or more? Yes ☐ No ☐

Do you have social or economic ties to a country other than Australia? Yes ☐ No ☐

Go to question 3

3 Have you been in Australia, either continuously or intermittently, for 183 days or more in the current income year?*

Yes ☐ Is your usual place of abode outside of Australia?*

Yes ☐ Do you intend to take up residence in Australia? Yes ☐ No ☐

No ☐

No ☐

Section F: **Entity – Company**

 Only complete this section if the vendor named on the title is a company.

1 Is the company incorporated in Australia?*

Yes ☐

No ☐ Complete the following details:

Is any of the property of the company situated in Australia?	Yes ☐	No ☐
Does the company carry on business in Australia?	Yes ☐	No ☐
Is the company's central management and control in Australia?	Yes ☐	No ☐
Is the company's voting power controlled by shareholders who are resident in Australia?	Yes ☐	No ☐

Section G: **Entity – Trust**

 Only complete this section if the vendor named on the title is a trust.

1 Is this a unit trust?*

Yes ☐ Complete the following details:

Is any of the property of the trust situated in Australia?	Yes ☐	No ☐
Does the trust carry on a business in Australia?	Yes ☐	No ☐
Is the trust's central management & control in Australia?	Yes ☐	No ☐
Do Australian residents hold more than 50% of the beneficial interests in the income or property of the trust?	Yes ☐	No ☐

No ☐ Complete the following details:

Is the trustee of the trust an Australian resident?	Yes ☐	No ☐
Is the trust's central management & control in Australia?	Yes ☐	No ☐

Section H: Entity – Super fund

 Only complete this section if the vendor named on the title is a super fund

1 Is the entity an Australian Superannuation Fund?

Yes ☐ No ☐

2 Was the fund established in Australia or is any asset of the fund situated in Australia?

Yes ☐ No ☐

3 Is the funds central management & control in Australia?*

Yes ☐ No ☐

4 Does the fund have any member/s who were either:*

A contributor in the fund at that time

OR

An individual on whose behalf contributions have been made? (unless the individual is a foreign resident and who is not a contributor at the time and for whom contributions made to the fund on their behalf after the individual became a foreign resident are only payments in respect of a time when the individual was an Australian resident)

Yes ☐ No ☐

5 Do either of the following apply?*

At least 50% of the total market value of the fund's assets to superannuation interests held by active members is attributable to superannuation interests held by active members who are Australian residents?

OR

At least 50% of the sum of the amounts that would be payable to or in respect of active members if they voluntarily ceased to be members attributable to superannuation interests held by active members who are Australian residents?

Yes ☐ No ☐

Section I: Declaration*

This section must be completed by the person authorised to provide this information.

! Incomplete forms may delay processing and we may ask you to complete a new form

— Penalties may be imposed for giving false or misleading statements

Privacy

Taxation law authorises the ATO to collect information and to disclose it to other government agencies. For information about your privacy and privacy notices, go to ato.gov.au/privacy

Select the declaration that applies to you:

☐ I declare that I am the vendor named in this form and the information contained in this form is true and correct

OR

☐ I declare that:

- I am an agent or registered tax agent authorised to complete this form on behalf of the entity
- the form has been prepared in accordance with the information supplied by that entity
- I have received a declaration from that entity, stating that the information provided to me is true and correct, and
- I am authorised by that entity to give this form to the Commissioner of Taxation

Name (Print in BLOCK LETTERS)

Signature

Date

Day	Month	Year

Lodging your application

Lodge online at ato.gov.au/FRCGW for faster processing.

You can fax your information to: **1300 730 298** if located in Australia, or **+61 2 6225 0970** if located outside Australia.

Or send your application to us at:

Australian Taxation Office
PO Box 3006
Penrith NSW 2740
Australia

What happens next

The ATO will process your application and notify you of the outcome.

If we issue a clearance certificate you will need to provide a copy of this to the purchaser prior to settlement.