

IMPORTANT INFORMATION

Payers are required to lodge an annual report by **14 August** each year. An annual report consists of a completed *PAYG payment summary statement* and the **ATO original** payment summaries issued. Send your annual report to the address on the front of this form. You may incur a penalty if you do not lodge your annual report by the due date.

PAYG withholding payment summary reports can be lodged anytime via the Business Portal. For more information, visit ato.gov.au/onlineservices

How to complete your *PAYG payment summary statement*

Statement for year ending 30 June

The year must be shown as a four digit figure. For example the year ending 30 June 2014 must be shown as '2014' and not '14'.

PAYER DETAILS

ABN or withholding payer number and branch number

Write your Australian business number (ABN), or withholding payer number (WPN), in the boxes provided. For payers with an ABN, the ABN should be the one that appears on the activity statement you report your PAYG withholding amounts on. 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.

Name

The name should be the same as the one that appears on the activity statement you report your PAYG withholding amounts on.

Address

The street number and name, suburb, town or locality, state or territory and postcode must be shown separately in the fields provided.

Contact name and phone number

A daytime contact name and phone number should be provided so that we can contact you if any information needs to be checked.

Declaration

Sign and date this form. The *PAYG payment summary statement* is a legal document and the law imposes penalties for giving false or misleading information.

Payment summaries issued

For each type of payment summary you issued for the financial year, provide the following details:

- the total number of payment summaries
- the total of gross payments or taxable components, in whole dollars
- the total amounts of tax withheld, in whole dollars.

For individual non-business payment summaries include the following at 'Total of gross payments or taxable components':

- gross payments
- CDEP payments
- total allowances
- total lump sum payments (excluding any amounts shown at D).

For foreign employment payment summaries, include Total Australian tax withheld in the 'Total of amounts of tax withheld' column. **Do not** include amounts of foreign tax withheld or paid.

Include the following at 'Total of gross payments or taxable components':

- gross payments (include total allowances)
- total lump sum payments (excluding any amounts shown at D).

For any of the following payment summaries only include the **taxable component** of each payment type:

- employment termination payment
- superannuation lump sum
- superannuation income stream.

AMENDING A PAYG PAYMENT SUMMARY STATEMENT

Complete a new *PAYG payment summary statement*, marking the 'amending a payment summary statement' box with an 'X' if you:

- made a mistake with any of the amounts in your completed *PAYG payment summary statement* and you have already sent it to us
- have amended any of the amounts on the payment summaries you have issued to payees
- are sending payment summaries that you did not send before.

You should then complete the amended *PAYG payment summary statement* in full, detailing amounts from **ALL** payment summaries issued by you for the financial year, and forward it to the address on the front of this form.

Note: You are only required to lodge the copies of any amended payment summaries and any payment summaries that have not previously been sent, with your amended *PAYG payment summary statement*.

Complete the *PAYG payment summary – business and personal services income* (NAT 72545) to provide details of amounts you have withheld from payments you made:

- under a voluntary agreement
- under a labour hire arrangement
- that are other specified payments
- that are Attributed personal services income.

MORE INFORMATION

If you need more information about your *PAYG payment summary statement*, you can:

- visit ato.gov.au
- phone **13 28 66**.

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 via 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 relayservice.com.au and ask for the ATO number you need.