



Request for a determination of the deductible amount of UPP of a foreign pension or annuity

Complete this form if you have received a foreign pension or annuity and want to know the amount you can claim as a deductible amount in relation to the undeducted purchase price (UPP). **The response we provide to you will be as a private ruling.**

WHEN COMPLETING THIS FORM

- Print clearly in BLOCK LETTERS using a black pen only.
- Use BLOCK LETTERS and print one character per box.
- Place in ALL applicable boxes.

! Only some foreign pensions and annuities have a UPP.

! You are able to claim 8% of your annual pension income (expressed in Australian dollars) as your deductible amount if you:

- receive a category A or B United Kingdom State (UK State) pension (previously known as British National Insurance Scheme pension), and
- it is paid from The Pension Service.

This method generally results in the maximum deduction you are entitled to. If you think your deductible amount will be greater than the amount calculated using the above percentage, you will need to complete this form.

! You are able to claim 25% of your annual pension income (expressed in Australian dollars) as your deductible amount if:

- you receive an old age, widow's, widower's or orphan's pension, and
- the pension is from the Sociale Verzekerings Bank (SVB) under the Netherlands social insurance (NSI) system.

If you have paid more than the compulsory contributions into your fund and believe that your deductible amount will be greater than the amount calculated using the above percentage, you will need to complete this form.

Section A: Your details

1 Tax file number (TFN) **!** You don't have to provide your TFN. However, your TFN will help to process your form as quickly as possible.

2 Your full name

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

3 Date of birth Day / Month / Year

4 Postal address

Street address

Suburb/town/locality

State/territory
(Australia only)

Postcode
(Australia only)

Country if other than Australia

5 Your phone numbers

Daytime phone number (include area code)

Mobile

Section B: Fund member details

6 What is the name of the fund, company or authority paying your pension or annuity?

(some of the government bodies are neither funds nor companies)

7 On what date did your pension or annuity commence (this is the first day of the first payment period of the pension)?

For example, if your pension is paid monthly, and the first payment is made on 1 March 2007 and the payment relates to the previous month the date on which the pension commenced is 1 February 2007.

Day	Month	Year
<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

8 What is the exact amount of personal contributions you made to your pension fund, in the currency the contributions were made (this does not include accrued interest or employer contributions)?

! Include documentary evidence in English from your pension or annuity provider to confirm this amount. If documentary evidence is not provided we cannot calculate your UPP.

Currency

Amount ,,.

9 Do you receive a German pension?

No Yes Attach your insurance resume (Versicherungsverlauf).

10 Do you receive an Austrian social security pension?

No Yes Provide a copy of the Calculation of Assessment Basis statement.

11 Do you receive an Italian government pension?

No Yes Attach photocopies (the front and back) of Article 10 (formerly Article 17) letter, for the year and immediate prior year for which you are requesting the private ruling.

12 Did you receive a lump sum payment from your pension provider when you retired/started receiving your pension?

No Yes Provide the following details

Amount of the lump sum payment you received from your pension fund

Amount in foreign currency
,,.

Value of your pension entitlement the day before you received your lump sum benefit?

(This is the actuarial calculation of the total pension entitlement payable over the life of the pension). Your pension provider should be able to provide this information.

,,.

Is your pension indexed (that is, does it increase annually)?

No Yes By how much:

Consumer Price Index (or foreign equivalent) % annual increase

Other Provide details

What is the annual amount of your pension paid in the first year?

Amount in foreign currency
,,.

! Include documents in English as evidence.

13 Did you start receiving your pension before you came to Australia?

No Yes What date did you become an Australian resident for taxation purposes?

Day Month Year
 / /

**14 How often do you receive your pension payments (for example, fortnightly, monthly or other)?
Provide details.**

15 Is your pension payable for a set period of time (a fixed term pension)?

No

Yes

How long is this period?

Will you be entitled to receive a lump sum when the term expires?

No

Yes

What is this amount?

Amount in
foreign currency

16 Is your pension a reversionary pension?



A reversionary pension is one that reverts, or is payable to your partner or another person after your death.

No

Yes

Please provide the following details relating to the person who will receive the pension following your death:

Full name

Title:

Mr

Mrs

Miss

Ms

Other

Family name

First given name

Other given names

Date of birth

Day

Month

Year

Gender

Male

Female

Indeterminate

Relationship with you

Did you answer Yes at question 12?

No

Yes

What percentage of your pension will the person above receive after your death?

%

17 Did you receive your pension following the death of your partner or another person?

No

Yes

Please provide the following details in relation to the deceased:

Full name

Title:

Mr

Mrs

Miss

Ms

Other

Family name

First given name

Other given names

Date of birth

Day

Month

Year

Date of their death

TFN (if known)

Date they first received the pension

Day

Month

Year

18 Is someone else currently entitled to a share of your pension or annuity (that is, is the pension payable in joint names)?

No

Yes

What percentage are they entitled to?

%

Section C: Checklist

19 Are you currently or have you ever been subject to an audit by us on the issues raised by this private ruling request, or have you been notified of a proposed audit?

No

Yes Provide:

- our reference numbers
- names of our officers conducting the audit.

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20 Have you previously sought an oral or written ruling for this issue?

No

Yes Provide:

- our reference numbers
- dates of rulings.

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21 What income years do you want the private ruling to cover?

(Include the start and end date/s. For example 1 July 2005 to 30 June 2006.)

! You must answer this question.

Day /
 Month /
 Year
 to
 Day /
 Month /
 Year

22 Would you like us to amend your assessment/s for the period covered by the private ruling?

No

Yes If so:

- Which income years would you like amended?

! Normally you can only amend within two years of the date of the assessment. If you wish to amend outside that time, you will need to lodge an objection and ask for an extension of time to lodge the objection. For more information refer to *How to lodge an objection* (NAT 13470).

A Year
 B Year

- Did you include a deduction in your tax return in relation to this issue?

No

Yes How much?

A \$, , .

B \$, , .

C \$, , .

D \$, , .

- If you previously included a deduction in your return, any amendments may not be in your favour. Is there any information you would like to provide to explain how you determined the amount in your return and what you are doing differently now?

Are there any other circumstances that we should know about in relation to your situation?

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Section D: Declaration

Complete and sign one of the following statements that applies to you

I declare that I am applying for my own private ruling and I certify that the information contained in this document and any attached documents is true and correct.

Your name (Print in BLOCK LETTERS)

Your signature

Date

Day / Month / Year
 / /

I declare that I am applying for a private ruling on behalf of another individual, and I:

- *certify this document, and attached documents have been prepared in accordance with the information supplied by the individual identified on this form and, where applicable, in the attached documents*
- *have received a declaration from the individual identified on this form and, where applicable, in the attached documents, stating that the information provided in each document is true and correct, and*
- *am authorised as the agent/legal personal representative of the individual identified on this form and, where applicable, in the attached documents.*

Agent's/Legal personal representative's name (Print in BLOCK LETTERS)

Agent's/Legal personal representative's signature

Date

Day / Month / Year
 / /

! 'Agent' includes a tax agent or tax professional authorised to give this application to the Commissioner of Taxation.

'Legal personal representative' means:

- an executor or administrator of a deceased estate
- a person holding a general power of attorney, or
- a trustee of an estate of a person under a legal disability.

Privacy

The ATO is a government agency bound by the *Privacy Act 1988* in terms of collection and handling of personal information and tax file numbers (TFNs). For further information about privacy law notices for private ruling applications, please go to ato.gov.au/privacy

➔ Send the completed private ruling request along with supporting documentation to
Australian Taxation Office
PO Box 3100
PENRITH NSW 2740.