

## Senate Standing Committee on Economics

### ANSWERS TO QUESTIONS ON NOTICE

#### Treasury Portfolio

#### Supplementary Budget Estimates

20 October 2011

**Question No:** SBT 15

**Topic:** Provisions for people with disabilities

**Hansard Page:** Written

**Senator Fifield asked:**

What limitations does the Privacy Act place on parents of children with disabilities over the age of 14 years, to apply for a tax file number for the purposes of receiving payments from Centrelink?

**Answer:**

The Privacy Act 1988 does not place any limitations on parents of children with disabilities, over the age of 14 years, when applying for a tax file number for the purposes of receiving payments from Centrelink.

However, to help maintain the integrity of the tax file number system, the ATO applies some conditions that must be met. The ATO policy for a child or 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.

To apply for a tax file number, an applicant (or their representative) needs to complete the approved application form. The tax file number application needs to be signed by an appropriately authorised person, declaring that information provided in the form is true and correct. Authorised persons are determined according to the age and circumstance of the applicant. The tax file number application provides the following guidance to parents and guardians:

*WHO SHOULD SIGN YOUR APPLICATION?*

*If you are:*

- *16 years or older – you must sign your application.*
- *13 to 15 years old – you or your parent or guardian can sign.*
- *12 years old or under – your parent or guardian must sign on your behalf.*

The application also states that a guardian or adult appointed to assist with financial and legal matters on behalf of a person aged 16 years or older, can contact the ATO to discuss an application and the identification required.

ATO procedures provide further guidance to assist parents of children with disabilities aged between 16 and 18 years. Where a parent of a child in these circumstances needs to apply for a tax file number for the child and has a signed doctor's statement supporting the child's

circumstances, the ATO will accept the parent signing for the applicant. Where the disabled 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. If it is impractical or unreasonable to apply the standard proof of identity provisions, managers may depart from them to ensure that the ATO does not treat a taxpayer unreasonably. This discretion is applied on a case-by-case basis with consideration for the circumstances of the taxpayer.

For example, manager's discretion may be applied to a decision to accept an application without the appropriate supporting doctor's statement or legal proof of guardianship, when a parent of a disabled child aged 16 years, or over that, is unable to sign their own application, applies in person with the child and the child has the capacity to provide consent and does so.