

TAX FILE NUMBER (TFN) GUIDELINES FOR HIGHER EDUCATION PROVIDERS AND OPEN LEARNING AUSTRALIA (OLA)

The Commissioner issues these guidelines under subsection 187-1(4) of the *Higher Education Support Act 2003* to assist you in determining the validity of a tax file number.

1. Where a student notifies you of their TFN for the first time:
 - 1.1 you must be satisfied that student details on the *Request for Commonwealth assistance* agree with enrolment details; and
 - 1.2 the TFN quoted must:
 - comply with the TFN algorithm; and
 - be unique to one student at your institution.
2. As a higher education provider, you will carry out the TFN algorithm check at enrolment. If the TFN provided by the student at enrolment fails the TFN algorithm you must notify the student, in writing, within seven days (or before the census date if earlier) that:
 - they have not provided a valid TFN, and
 - they must provide either their correct TFN or a *Certificate of application for a TFN* (in a form approved by the Commissioner of Taxation) by the census date.
3. You will carry out the TFN uniqueness check by computer as part of the validation of the *HELP due file*. Where a TFN fails the uniqueness check you must confirm the TFN with us by following section 6 of these guidelines before the *HELP due file* is sent.
4. You should note that from 1 January 2005 we will no longer accept invalid TFNs (999 999 999) in the *HELP due file* as a result of a student supplying a *Certificate of application for a TFN*. Where a student has supplied a certificate but not provided their TFN at the time of preparation of the *HELP due file*, you must confirm the TFN with us by following section 6 of these guidelines before the *HELP due file* is sent.
5. Where the Commissioner has issued a notice under section 190-15 (students without a TFN) or section 190-20 (TFN application refused or TFN cancelled) of the *Higher Education Support Act 2003* the student must notify you of their TFN **within 28 days** of the date of the notice and you must then confirm the TFN with us by following section 6 of these guidelines.
6. If you need to confirm a student's TFN as required in sections 3, 4 or 5 above, you should contact the HECS/SFSS unit of the Tax Office in Chermside. You will need to provide:
 - student name
 - date of birth

- postal address
- TFN (if applicable)
- institution code
- the reason for the request.

If you make the request by phone, we will confirm the TFN by return phone call to a nominated contact person from your provider.

Note: All sections of these guidelines, except for section 5, apply to Open Learning Australia (OLA) and any reference in these guidelines to 'you', 'your institution', or 'higher education provider' includes a reference to 'Open Learning Australia'.