APPENDIX B: TAX FILE NUMBER EXEMPTION CODES

Tax file number (TFN) exemption codes are used in CHESS messages that require a TFN but where the relevant holder may either not have supplied a TFN or may not have a TFN.

TFN Exemption Code	Description	Usage
00000000000	No TFN quoted by the investor	Use when the investor chooses not to quote a TFN and has not claimed an exemption from quoting.
00333333333	Investor under sixteen	Use when the investor is a child under the age of sixteen and does not quote a TFN.
00444444441	Investor is a pensioner	Use when the investor is a recipient of a Social Security (age or invalid) or Service (veteran's) pension an exemption from quoting a TFN may be claimed
00444444442	Investor is a recipient of other eligible Social Security pension or benefit	Use when the investor is the recipient of a social security benefit (e.g. supporting parent's pension, widow's pension, etc.). New Start or Job Search Allowance or Sickness Benefits, etc. are not eligible benefits for exemption purposes.
00555555555	Entity not required to lodge an income tax return	Use when the investor entity is exempted from lodging income tax returns.
00666666666	Investors in the business of providing consumer or business finance	Use when the investors in the business of providing consumer or business finance
00777777777	Norfolk Island residents	Use when the investor is a resident of Norfolk Island.
00888888888	Non-residents	Use when the investor is not a resident of Australia.
00987654321	Alphabetic characters in quoted TFN or quoted TFN has more than 11 characters	Use when an investor has quoted a TFN that includes alpha characters or contains more than 11 characters.

The value entered into a TFN field should also include an investor (entity) type code in the 12th character (refer to APG section 5). For more information on investor entity types, refer to the Company Dividend and Interest Statement information posted on the ATO website (http://www.ato.gov.au).

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