

Account	A record of financial transactions.
Accounting transaction	A financial transaction recording an obligation or payment amount for a particular date.
Accrual accounting	<p>The accounting method that recognises income as it is earned (not as it is received) and expenditure as it is incurred (not as it is paid).</p> <ul style="list-style-type: none"> • When an entity uses accrual accounting for goods and services tax (GST), it accounts for GST at the earlier of: <ul style="list-style-type: none"> • when it receives consideration or makes a payment, or • when it issues or receives an invoice.
Activity statement	See 'Business activity statement' or 'Instalment activity statement'.
Agent for tax purposes	An agent for tax purposes is someone you have specifically appointed to conduct certain transactions with the ATO on your behalf. Those transactions done by your agent on your behalf are binding on you as if you had done them yourself. Your agent cannot be paid anything for these services unless they are a registered tax agent.
Amended general interest charge (GIC)	Amendments to the GIC imposed on accounts generally occur when a liability, as originally notified to the ATO by the taxpayer, is subsequently either reduced or increased by variation or amendment.
Amendment period general interest charge (GIC)	A period for which GIC needs to be recalculated. It occurs as a result of a retrospective change to the account balance. The period starts at the beginning of the income year when the change to the balance is effective and ends when GIC was last calculated.
Associate	<p>[Applies to clients who are companies or other organisations]</p> <p>When you apply for an ABN, an individual may be recorded as an associate on the Australian Business Register (ABR).</p>

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	<p>Some examples of associates that are recorded in the ABR are:</p> <ul style="list-style-type: none"> • Partnership – one of the partners • Company – director, public officer • Superannuation fund – member, trustee or director of body corporate trustee • Trust – trustee • School - principal • Government agency – registered contact or chief executive officer • Deceased estate – individual executor. <p>If you are unsure whether you are recorded on the ABR as an associate for the business, check online at:</p> <ul style="list-style-type: none"> • www.abr.gov.au (Administrator AUSKey holders only) • www.ato.gov.au via the portals (Administrator AUSKey holders, or Standard AUSKey holders with relevant permissions). <p>Or phone us on 13 28 66.</p> <p>Note that the authorised contact listed for your business may not be recorded as an associate on the ABR.</p>
Associate (with respect to GST in activity statements)	Includes people and entities closely associated with you, such as relatives, or closely connected companies or trusts. A partner in a partnership is an associate of the partnership.
Associate details	The name of, and position held by, an associate of a corporate or organisational client [<i>also see 'associate'</i>].
ATO	Australian Taxation Office
AUSkey	A security credential that is a single key to access a range of government online services. You can use it to login to ATO online services such as the portals and the Australian Business Register (www.abr.gov.au).
Australian business number (ABN)	The number allocated to a business by the Registrar of the Australian Business Register (ABR) for certain dealings with the ATO and other Australian Government departments and agencies.
Australian Company Number	The number allocated by the Australian Securities and

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	Investments Commission (ASIC) when a body becomes registered as a company under corporation's law.
Australian private company	An Australian company that is not listed on the stock exchange and is not included in the description of Australian public company or cooperative.
Australian public company	An Australian company that is a: <ul style="list-style-type: none"> • listed company • non-profit company • statutory corporation (or subsidiary to a statutory corporation) • friendly society dispensary, or • mutual life assurance company.
Australian Registered Body Number (ARBN)	A nine digit number allocated by the Australian Securities and Investments Commission (ASIC) when a body is registered with them other than as a company – for example, foreign companies and registrable Australian bodies.
Balance	The sum of transactions on the account.
Branch number	A unique identifier allocated by the ATO to each branch of a parent entity [see 'branching' for more detail].
Branching	<p>An entity splitting its PAYG income tax withholding (ITW), or GST, reporting and remitting responsibilities between branches.</p> <p>Branches must be approved by the Commissioner. If approved, the entity is split into a parent entity and a number of approved branches. Each approved branch is identified by the entity's ABN followed by the branch's own three digit client activity centre (CAC) number.</p> <p>For approval of a branch:</p> <ul style="list-style-type: none"> • the parent entity must apply for registration of the branch • the branch must have an independent accounting system

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	<ul style="list-style-type: none"> the branch must be separately identifiable through its location or the nature of its activities the parent entity must carry on, or plan to carry on, an enterprise through the activity or location it wants to branch if a GST branch, the parent entity must be registered for GST, but not a member of a GST group if a PAYG ITW branch, the parent entity must have an ABN, or have applied for one.
Business	We are referring to the GST term enterprise . An enterprise includes a business. It also includes other activities but does not include hobbies, activities done as an employee, or activities of individuals (other than trustees of charitable funds) or partnerships (all or most of the members of which are individuals) without reasonable expectation of profit or gain. It includes the activities of such entities as charities and religious and government organisations.
Business activity statement (BAS)	A single form used by businesses registered for GST to report their tax entitlements and obligations (including GST, PAYG instalments and withholding, and fringe benefits tax instalments).
Business activity statement (BAS) agent	A registered person for business activity statement (BAS) service purposes, hired to help a person with advise, preparation and /or lodgement of their BAS.
Business address	The street address where the main business activity takes place. This may also be a business postal address, but a business address cannot be a Post Office box number.
Business Entry Point (BEP)	An Australian Government website (www.business.gov.au) that offers free online transactions and information on tax and other business-related matters.
Certification authority	<p>A body authorised to issue a particular type of security credential, such as an AUSkey.</p> <p>All applicants for security credentials must provide evidence of their identity to a registration authority (for example, the ABR). The registration authority verifies the person's identity (the person must provide</p>

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	sufficient evidence), and sends the request to issue a security credential to the certification authority.
Client	An entity (for example, an individual, company, business or agent) with whom the ATO or the Registrar of the Australian Business Register (ABR) interacts in some way (regardless of whether they are a taxpayer or not).
Closing balance	The total value of all account transactions processed on or before the record of transactions end date. This balance is not displayed for a completed financial year statement.
Commencement date	The date an entity is registered with the ATO. Different dates may apply if an entity acts in different capacities (for example, if it is also a trustee).
Company	<p>For tax law purposes, a company:</p> <ul style="list-style-type: none">• includes incorporated and unincorporated bodies and associations, but• does not include partnerships or non-entity joint ventures. <p>Companies need to obtain a tax file number and (where appropriate) register for an Australian business number.</p>
Completed financial year	To display all processed transactions on the account that apply to the relevant financial year. A transaction is included in a financial year if it has information that falls within that financial year, or (if no period information exists) if the effective date falls within that financial year.
Contact details	The personal details (for example, name, address, phone numbers, email address and relationship) of a person (for example, a tax agent or public officer) authorised by a business entity or individual to view, add, or change its taxation accounts.
Credit amount	The amount of a credit transaction. A credit amount is an amount that the ATO owes you.

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Current financial year	To display all processed transactions on the account from the beginning of the current financial year to the current day.
Customs duty	Duty payable on imported goods at the rate determined by the Customs tariff schedule.
Debit amount	The amount of a debit transaction. A debit amount is an amount you owe the ATO.
Deferred company instalments	These are amounts of company income tax instalments deferred as part of the transition to the 'new tax system' in 2001.
Diesel and alternative fuel grants scheme	Refer to Energy grants (credits) scheme
Diesel fuel rebate	Refer to Energy grants (credits) scheme
Digital signature	<p>A means of identifying yourself in an electronic transaction, such as agreeing to the content of the data transmitted via a web page.</p> <p>A digital signature is commonly provided by selecting an AUSkey and attaching it to the transaction by entering your password when prompted.</p>
Director	A person appointed (usually by the shareholders) to control or direct the affairs of a corporation.
Dispute accounts	This account identifies liability postings and associated payments.
eBAS	The electronic lodgment of the <i>Business activity statement</i> (BAS). eBAS provides pre-populated data and provides you with a cheaper and easier alternative to lodging a BAS by paper.
Effective date	The date a transaction affects the account (it is usually different to the date the transaction was processed). The effective date is used in calculating daily balances and, where appropriate, interest charges.

<p>Electronic lodgment service (ELS)</p>	<p>The ELS allows participating agents to lodge their clients' tax returns and other tax forms with the ATO electronically.</p>
<p>Email address</p>	<p>An email address is a unique identifying electronic address held by a person or an entity/company. It enables the ATO to send electronic notices and correspondence and to notify business clients that an activity statement is available electronically.</p>
<p>Energy grants (credits) scheme (EGCS)</p>	<p>This scheme helps reduce costs for taxpayers, particularly in regional and rural Australia, by providing a grant for those who use diesel and alternative fuels (such as compressed natural gas, liquefied petroleum gas, ethanol, liquefied natural gas and biodiesel) in eligible activities in their businesses.</p> <p>Eligible activities include:</p> <ul style="list-style-type: none"> • certain on-road transport and specific off-road uses in mining, agriculture, fishing, forestry, marine and rail transport • activities at medical and nursing institutions and aged persons' homes • generating electricity at remote retail or hospitality businesses or residential premises, and • other specified industrial purposes and burner use. <p>The EGCS commenced on 1 July 2003 and replaced the diesel fuel rebate scheme and the diesel and alternative fuels grants scheme.</p>
<p>Entity</p>	<p>For GST, ABN and tax law purposes, an entity is any kind of legal person or other thing that is, in practice, treated as having a separate identity – for example:</p> <ul style="list-style-type: none"> • an individual (including a sole trader) • a body corporate (for example, a company or corporation) • a corporation sole (only one member at a time – for example, a bishopric) • a body politic (for example, a government body) • a partnership [<i>see 'Partnership'</i>] • any other unincorporated association or body of persons (other than a non-entity joint venture) • a trust or superannuation fund (and a trustee of a trust or superannuation fund).

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Entity type	A type or category of entity [<i>see 'Entity'</i>]. An entity may fall within different categories when acting in different capacities – for example, a company or an individual may also be a trustee of a trust.
Established date	[Applies to superannuation funds and trusts] The date the superannuation fund or trust was established.
Estimated general interest charge (GIC)	The general interest charge applicable on your account's closing balance up to the anticipated payout date. This figure is only valid if no other transactions are processed on your account between the day it is calculated and the payout date.
Estimated amended general interest charge (GIC)	Estimated amended GIC is an amount of GIC calculated but not posted to the account. The amount is an estimate and may be subject to further change if amendments are made to the account before GIC is actually posted.
Excise duty/excise	Excise duty is a commodity-based inland tax on petroleum (including oil), tobacco and alcoholic products. It is administered by the ATO. Excise duty is levied on the production of domestic goods, with an equivalent customs duty levied on similar imported goods (customs duty is administered by the Australian Customs Service).
Financial acquisitions threshold	If you make financial supplies without exceeding the financial acquisitions threshold (for example, your total sales include only a small amount of financial supplies), and you have a tax invoice, you may be able to claim GST credits for your purchases that relate to making those financial supplies. For more information see Goods Services Tax Ruling GSTR 2003/9 Goods and services tax: financial acquisitions threshold.
Financial institution details	Financial institution details refers to the account the client has their refunds or credits paid to. This includes credit union, building society and lending institution accounts.
Financial supplies	A financial supply is the provision, acquisition or

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	disposal of an interest in something specified in the GST law as being a financial supply. Provided certain requirements are met, examples of financial supplies include: the lending or borrowing of money; the buying or selling of shares or other securities; the creation, transfer, assignment or receipt of an interest in, or a right under, a superannuation fund, and the provision or receipt of credit under a hire purchase agreement if the credit is provided for a separate charge that is disclosed to the purchaser.
Fringe benefits tax (FBT)	Tax payable on a non-salary benefit provided to an employee.
Fringe benefits tax instalments (FBTI)	An instalment of FBT paid each quarter by the employer. FBT instalments are dealt with as part of the activity statements used for other obligations – for example, income tax withholding (ITW), income tax instalments (ITI) and goods and services tax (GST).
Fuel sales grants scheme	The scheme introduced to provide a grant to fuel retailers for the sale of petrol and diesel to consumers in regional and remote areas where fuel prices are generally higher.
Fuel tax credit (FTC)	A credit for fuel tax (excise duty) included in the price of fuel, when used for specified activities.

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General interest charge (GIC)	<p>A commercially linked interest rate that compounds daily and varies every quarter with changes in the money market. Use the following link to view the list of GIC rates.</p> <p>The ATO uses the GIC regime to calculate penalties (for example, for late payment of outstanding tax debts).</p>
Goods and services tax (GST)	<p>A broad-based tax (of 10%) on most supplies of goods and services consumed in Australia.</p> <p>Wholesale sales tax – which applied at varying rates to a range of products – was replaced by GST on 1 July 2000.</p>
Goods and services tax (GST) credits	We are referring to the GST term input tax credits . A GST credit is what you may be able to claim to get

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	<p>back:</p> <ul style="list-style-type: none"> • the GST included in the price you pay or that is payable by you for most goods and services you purchase for your business • the GST you paid or that is payable by you on taxable importations you make.
Goods and services tax (GST)-free sales	A sale is GST-free if it is of a type specified in the law as GST-free. Examples of GST-free sales include: most health and education services; eligible childcare services, and subject to exceptions, basic food.
Goods and services tax (GST) group	A group of entities approved by the Commissioner to account for GST as if they were a single entity.
Government organisation type	A type of entity – specifically a local, federal, territory or state government body.
Group member	A member of a group registration. Members can either be the reporting member or a non-reporting member.
Group registration	A group registration is possible where a number of entities are linked because of common ownership and they wish to centralise the administration of particular tax obligations (that is, their GST obligations). Each group nominates a representative member that is responsible for reporting on group activities, and for maintaining the membership details of the group (that is, deleting or adding new members to the group).
Higher Education Contribution Scheme (HECS)	A system introduced to supplement funding of the Australian education system.
Immediate holding company	A company that has majority ownership of, or has controlling interests in, the operation of another company.
Income tax	A tax levied on income or profits that is collected and paid to the Australian Government to fund expenditure.

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Income tax account	The account that records income tax assessment balances.
Income tax withholding	Amounts withheld from particular payments or transactions – for example, salary/wage or payments made to businesses that have not quoted their ABN.
Input taxed sales	A sale is input taxed if it is of a type specified in the law as input taxed. Two of the most common types of input taxed sales are financial supplies and supplies of certain residential premises by way of rent or sale.
Insolvency accounts	Where a taxpayer becomes insolvent, their existing principal/branch account is changed to an insolvency account and a new principal/branch is created to administer liabilities outside the period of insolvency.
Instalment activity statement (IAS)	A form similar to the Business activity statement (BAS) but without GST and some other taxes. Businesses that are not registered for GST, and individuals who are required to pay PAYG instalments or PAYG withholding (such as self-funded retirees), use this form to pay PAYG tax.
Integrated client account (ICA)	The account that records the client's: <ul style="list-style-type: none"> • activity statement obligations (BAS or IAS), and • payments for pay as you go withholding made by large entities, franking deficit tax etc.
Interest amount	See 'Total net assessable interest income' and 'Total net deductible interest expense'.
Legal action accounts	An account set up to identify amounts subject to legal action from other amounts held on the originating account.
Legal name	The name that appears on an entity's official documents and legal papers. It may be different from its trading name.
Luxury car tax (LCT)	The 25% luxury car tax payable on luxury cars in

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	<p>addition to any GST.</p> <p>The wholesale sales tax on cars was replaced by the GST, and the 45% wholesale sales tax on luxury cars was replaced by the LCT, on 1 July 2000.</p>
Main name	<p>This is the name of the entity/company that appears on all official documents and legal papers. ‘Main name’ is commonly used for non-individual entities, whereas ‘Legal name’ is commonly used for individuals.</p>
Main trading name	<p>The main name an entity trades under (that is, the main name by which suppliers or customers know the entity). It may be different to the entity’s legal name.</p>
Opening balance	<p>The total value of all account transactions processed before the record of transactions start date. This balance is not displayed for a completed financial year statement.</p>
Other trading name	<p>Any other names that an entity trades under in addition to its main trading name.</p>
Partnership	<p>Two or more people in business together where the group is not a separate legal entity. Partnerships include:</p> <ul style="list-style-type: none"> • family partnerships – where two or more members are related to each other • limited partnerships – where the liability of at least one of the partners is limited.
Pay as you earn (PAYE)	<p>This tax obligation was retired with the changes to the tax system on 1 July, 2000.</p>
Pay as you go (PAYG)	<p>A single, integrated system for reporting and paying:</p> <ul style="list-style-type: none"> • tax on business and investment income • withholding amounts (‘withholding’ means the process by which you deduct amounts from payments to others and remit these amounts to the ATO).

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PAYG income tax withholding	Amounts withheld from particular payments or transactions – for example, salary/wage or payments made to businesses that have not quoted their ABN.
Payments made or received	We are referring to the GST term consideration. Consideration is any payment or any act or forbearance in connection with a supply or any payment or any act or forbearance in response to or for the inducement of a supply.
Payout amount	<p>The amount of the client’s outstanding tax debt (including estimated GIC amount, if paid on the selected payout date).</p> <p>Paying this amount on the payout date should return the client’s account balance to zero (if no other transactions are processed in the interim).</p>
Payout date	The date used to calculate the estimated GIC amount for the payout amount [see <i>Payout amount</i> ’].
Payout summary	A snapshot of a client account. This includes the opening and closing balances, estimated GIC, and the payout amount.
Penalties	Penalties can be imposed by the ATO on offences in relation to the <i>Income Tax Assessment Act 1936</i> .
Postal address	<p>The address provided by a client to contact that client by mail. The postal address may be:</p> <ul style="list-style-type: none"> • a PO Box address • a business (street) address, or • an accountant’s or tax agent’s address (if previously arranged with the accountant or agent). <p>Important legal notices and activity statements will be sent to this address. The address nominated should be the most appropriate address for receiving that type of mail.</p>
Prescribed payments system	This tax obligation was retired with the changes to the tax system on 1 July, 2000.
Private key	Part of a unique key pair (one public and one private) that is used to encrypt a message. The private key must be kept secret to ensure the confidentiality and

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	integrity of messages.
Process date	The date a transaction is processed by the ATO and placed on the account (it is usually different to the date the transaction takes effect from).
Public key	Part of a unique key pair (one public and one private) that is used to decrypt a message. The public key is provided to a recipient with the encrypted message.
Purchases	We are referring to the GST term acquisitions . A purchase includes an acquisition of goods and services such as trading stock, entering into a lease, consumables and any other things acquired.
Refund	An amount paid by the ATO to an entity or individual when that entity or individual has paid more tax than the amount of income tax assessed for that financial year.
Registered office address	[Applies to companies] The address of the company's registered office. This is often the address of the company's lawyer, accountant or tax agent.
Regulation type	[Applies to superannuation funds] The type of regulation applicable to a superannuation fund. Superannuation funds may be regulated by the Australian Prudential Regulation Authority (APRA), Australian Securities and Investments Commission (ASIC), and the ATO.
Reportable payment system	This tax obligation was retired with the changes to the tax system on 1 July, 2000.
Reporting period	We are referring to the GST term tax period . Your reporting period may be monthly, quarterly or annual.
Resident for tax purposes	The ATO generally considers an individual to be a resident for tax purposes if he or she: <ul style="list-style-type: none"> • has always lived in Australia • has come to Australia and lives here, or • has actually been in Australia for more than half of the financial year – unless his or her usual home is

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	<p>overseas and he or she does not intend to live in Australia.</p> <p>The ATO generally considers a company to be a resident for tax purposes if it:</p> <ul style="list-style-type: none"> • is incorporated in Australia, or • carries on a business in Australia and has either its central management or control in Australia, or its voting power controlled by shareholders that are residents of Australia.
Residential address	An individual's home address.
Role	A role is where a client has a legal responsibility in respect to different legislation – for example, goods and services tax (GST), income tax withholding (ITW), wine equalisation tax (WET) or luxury car tax (LCT) – or is entitled to a payment from the ATO, such as payments under the fuel sales grants scheme (FSGS).

Sales	We are referring to the GST term supplies . A sale includes a sale or a supply of goods or services, leases of premises, hire of equipment, giving of advice or information, and export of goods. The GST term supply has a broad meaning and also includes the supply of other things.
Sales tax	This tax obligation was retired with the changes to the tax system on 1 July, 2000.
Session	The period of time from login to re-login or logout of a ATO system. Re-login is only required if the user sends no messages to the system in the timeframe set in the session parameters.
Smart card	A means of storing financial or personal information (such as that associated with AUSkeys). Smart cards look like credit cards.
Sole trader	An individual who wholly owns and operates a business him or her self (that is, not through a company or trust structure).

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Spouse details	The full name and date of birth of an individual's spouse.
Student Financial Supplement Scheme (SFSS)	A voluntary loan scheme giving some tertiary students the option of borrowing money to help cover their expenses while they study. Loan schemes are available to tertiary students who are eligible for either AUSTUDY or ABSTUDY.
Substituted accounting period (SAP)	This is an accounting period that has a balancing date different to the normal balancing date of 30 June – for example, a balancing date of 31 March (accounting period 1 April – 31 March).
Superannuation fund	A fund which invests members' funds to provide for their retirement.

Tax agent	A person or partnership hired to help an entity with their tax affairs. For tax purposes, tax agents are registered by a Tax Agents' Board.
Tax Practitioners Board	An independent Board (set up under the <i>Income Tax Assessment Act, 1936</i>) that is responsible for registering and de-registering tax agents and BAS agents.
Tax agent number	A unique number allocated to a tax agent when registered by a Tax Agents' Board.
Tax file number (TFN)	A unique number issued by the ATO to individuals and organisations to increase the efficiency in administering tax and other Australian Government systems such as income support payments.
Tax type summary	A tax type summary is a list of the tax obligations (for example, GST, ITW, LCT and WET) registered for the selected account of the client. For accounting purposes, it is a summary of the transactions on the account, summarised by tax type and interest amounts processed during the selected income year.
Taxable sales	You make a taxable sale if you are registered or

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	<p>required to be registered for GST and;</p> <ul style="list-style-type: none"> • you make the sale for consideration • you make the sale in the course or furtherance of a business you carry on, and • the sale is connected with Australia. <p>However, the sale is not taxable to the extent it is either GST-free or input taxed.</p>
Taxpayers' charter	<p>Outlines rights, obligations and standards of service for the taxpayer.</p>
Token	<p>A physical device that can contain AUSkey information – for example, a smart card or a device that plugs directly into a USB port.</p>
Total net assessable interest income	<p>The sum of all assessable interest income on your account throughout the year – to be reported as assessable income on your income tax return.</p>
Total net deductible interest expense	<p>The sum of all deductible interest expenses on your account throughout the year – to be reported as deductions on your income tax return.</p>
Trading name	<p>The name under which an entity trades – for example, ABC Pty Ltd trading as 'Blocks on Blocks'. An entity may have more than one trading name.</p>
Trust	<p>A trust exists when a person holds property for others who are intended to benefit from the property or income of that property.</p> <p>Trust types can include the following:</p> <ul style="list-style-type: none"> • cash management trust • discretionary trust • fixed trust • fixed unit trust • hybrid trust • public trading trust • public unit trust.
Trustee	<p>A person who holds property (or income) on trust for another. The trustee is responsible for carrying out the terms of the trust and for preserving the trust property</p>

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	safely.
Trust beneficiary accounts	These require the same accounting functionality as that applicable to the main trust account. Their behaviour will be the same as a principal account (automatically imposed GIC, automatically generated Running Balance Account statements, reported in IAS, etc). Taxpayers can request manually generated RBA and payout statements at any time.
Ultimate holding company	That company in a group of companies that (directly or indirectly) has majority ownership of, or controlling interests in, the other companies in the group.
Unified grants code (UGC) accounts	One entity can have more than one UGC account. A UGC account contains transactions in respect of Energy Grants Credits Scheme [EGCS (providing rebates for fuel used in eligible on and off road activities)], the fuel sale grant scheme [FSGS (providing rebates for fuel sold in rural and remote service stations)] or the product stewardship oil scheme [PSO (a levy paid by producers of oils and lubricants to fund benefit payments made to oil recyclers)].
Wine equalisation tax (WET)	A value-based tax levied on wine at a rate of 29% on the last wholesale sale (that is, sale to a reseller). If wine is not sold by wholesale, alternative values are used to calculate the tax. For the purposes of the WET, wine includes grape wine, grape wine products (such as marsala and vermouth), fruit or vegetable wine, cider, perry, mead and sake.
Withholding declaration	This document helps an employee calculate an entitlement to a family benefit or tax offset and to authorise the employer to reduce the amount of tax withheld from payments.
Withholding tax	Tax that is deducted at the source on interest, dividend and royalty payments made to non-residents, and certain investments or payments to residents where the recipient has not provided their tax file number.

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