

# Your Obligations to Disclose Spouse's Information

Under the self-assessment regime, you are legally responsible for the accuracy and completeness of the information provided in your income tax return. This includes your obligation to provide us with your spouse's detail to be included in your income tax return. This information is used by the Australian Taxation Office to determine your tax liability. Your spouse's income can potentially affect your claim of certain tax offsets and tax deductions, the private health insurance rebate, as well as impact on your tax liability such as the Medicare Levy Surcharge.

Your spouse's information will also be disclosed by the Australian Taxation Office to Centrelink. This information will impact on your entitlement to any Family Assistance Payments and any other Centrelink pensions or benefits.

## Definition of Spouse

The definition of spouse includes both married partners and de facto partners. From the 2009/10 income year, this definition is also extended to include same-sex relationships. A person is in a de facto relationship with another person if the relationship between the persons is registered under a prescribed law of a State or Territory as such kind of relationship. A person is also considered to be in a de facto relationship with another person even if the relationship is not registered under a prescribed State or Territory law but they are in a relationship as a couple living together on a genuine domestic basis. In determining whether two persons are in a relationship as a couple, all aspects of the relationship are taken into consideration.

Circumstances that are taken into account include the duration of the relationship, the nature and extent of their common residence, sexual relationship, degree of financial dependency or interdependency, shared assets, care and support of children, mutual commitment to a shared life and public reputation as a couple. A de facto relationship can exist even if one of the persons in the relationship is legally married to someone else.

## Our Obligation

Please note we are subject to the confidentiality code under the Tax Agent Services Act 2009 (TASA 2009). Any information of spouse disclosed to us cannot be divulged to a third party without first obtaining your consent, unless we have a legal duty to do so.