

⊖ IS YOUR EMPLOYEE ENTITLED TO WORK IN AUSTRALIA?

It is a criminal offence to knowingly or recklessly allow someone to work, or to refer someone for work, where that person is from overseas and is either in Australia illegally or is working in breach of their visa conditions.

People or companies convicted of these offences may face fines and/or imprisonment. To avoid penalties you should make sure your prospective employee has a valid visa to work in Australia before you employ them. You can check a visa holder's status online at the Department of Immigration and Citizenship (DIAC) website at www.immi.gov.au/evo

For more information call DIAC on **1800 040 070** between 8.30am and 4.30pm, Monday to Friday, or visit www.immi.gov.au

ⓘ STORAGE AND DISPOSAL OF TFN INFORMATION

Privacy Act 1988 – Under the TFN guidelines in the Privacy Act, you must use secure methods when storing and disposing of TFN information.

Retaining declarations – Under tax laws, if a payee submits a new *Tax file number declaration* or leaves your employment, you must still keep this declaration for the current and next financial year.