

HOW TO APPLY FOR AN AUSTRALIAN BUSINESS NUMBER AND TAXATION REGISTRATION

Joint organisations will need to apply to the Australian Taxation Office for Australian Business Number and taxation registration.

Australian Taxation Office Application Form and Guide

Application form is attached

Application guide is attached

The ATO will accept emailed applications from councils. Submit the application and supporting information via email to LMGTechnicalIssues@ato.gov.au AND cc alison.murphy@olg.nsw.gov.au

Please ensure your application includes the requested supporting information:

- Copy of the proclamation or link to the proclamation
- A list of business locations if the council would like to register multiple locations (question 8)
- A list of any additional authorised contacts (question 13) including all information requested at (question 11)

Further information about applying for an ABN and taxation registration

**Client Services,
Service Delivery
(CAS)**



abr.gov.au/For-Government-agencies/Applying-for-and-updating-an-ABN/Apply-for-a-government-ABN/

**Australian Taxation
Office**



LMGTechnicalIssues@ato.gov.au



INSTRUCTIONS FOR COMPLETING THIS FORM

Refer to Application guide for further information on how to complete this form.

Check that the entity is entitled to an Australian business number (ABN).

You can complete this form electronically or with a pen. If you choose to use a pen:

- Print clearly using a black or dark blue pen.
- Use BLOCK LETTERS and print one character per box.

S M I T H S T

- Place in all applicable boxes.
- Do not use correction fluid or covering stickers.
- Do not use pins or staples to attach additional details.

Section A: Entity information

i When the term 'entity' is used, it refers to the government organisation applying for this ABN.

1 What tier of government controls the organisation?

Commonwealth State Territory Local

2 What type of entity is making the application? (place in one box only)

Government statutory authority **Go to question 3.**
Government executive agency

Department or agency <input type="checkbox"/>	Australian public company <input type="checkbox"/>	Other partnership <input type="checkbox"/>
Discretionary trust – trading <input type="checkbox"/>	Australian private company <input type="checkbox"/>	Limited partnership <input type="checkbox"/>
Discretionary trust – investment <input type="checkbox"/>	Other incorporated entity <input type="checkbox"/>	Other for example, Non-entity <input type="checkbox"/>
Discretionary trust – services management <input type="checkbox"/>	Other unincorporated entity <input type="checkbox"/>	Cash management trust <input type="checkbox"/> Go to question 4.
	Fixed trust <input type="checkbox"/>	
	Fixed unit trust <input type="checkbox"/>	
	Hybrid trust <input type="checkbox"/>	

3 Has the government executive agency or government statutory authority been established by enabling legislation?

The enabling legislation is the Act that creates the government agency.

No Yes What is the name of the legislation?

--

4 Does the entity share the immunities of the Crown (in right of the State, Territory or Commonwealth)?

No

Yes

What is the name of the legislation that confers this immunity?

What was the start date? ^{Day} / ^{Month} / ^{Year}

What was the end date (if applicable)? ^{Day} / ^{Month} / ^{Year}

5 What is the entity's legal name?

The entity's name is the name that appears on all official documents or legal papers.

6 Does the entity have an Australian Company Number or an Australian Registered Body Number?

No

Yes What is its Australian Company Number (ACN) or

Australian Registered Body Number (ARBN)?

7 Does the entity have a tax file number?

No Does the entity want to apply for a tax file number? No Yes

Yes Provide the tax file number

! The Commissioner of Taxation may issue a tax file number whenever it is necessary to do so under Australian tax laws. Some government entities are not required to have a TFN.

Section B: Business contact details

8 What are the contact details for your main business location?

This must be a street address, for example, 123 Smith St.

It cannot be a post office box number, roadside mail bag, roadside delivery or other delivery point address.

Street address

Suburb/town/locality

State/territory

(Australia only)

Postcode

(Australia only)

Country if outside Australia

Business hours phone number

After hours phone number

Mobile phone number

Fax number

Email address (use BLOCK LETTERS)

9 Do you have more than one business location in Australia?

No Go to question 10.

Yes For each business location in Australia include on a separate sheet of paper all business location details as question 8.

10 What is the entity's postal address for service of notices and correspondence?

This is the address where government departments and agencies will send notices and correspondence.

As above If the entity's postal address is the same as the business address, cross this box.

Street address

Suburb/town/locality

State/territory

(Australia only)

Postcode

(Australia only)

Country if outside Australia

11 What is the entity's preferred email address for service of notices and correspondence?

This is the email address where government departments and agencies may send notices and correspondence.

As above If the entity's email address is the same as the business email address, cross this box.

Provide only one email address (use BLOCK LETTERS).

Section C: Authorised persons

12 Who is the authorised contact person for the entity?

Provide details of a person who may be contacted for further information. They must be authorised to make changes or update information on behalf of the entity, for example, chief finance officer or registered tax agent. For more information about what an authorised contact can do on your behalf, visit ato.gov.au/Tax-professionals/Your-practice/Legal-practitioners/Administration/Primary-contact-and-authorised-contacts/

Title: Mr Mrs Miss Ms Other

Family name

Preferred name Other given names

Position held

Business hours phone number After hours phone number

Mobile phone number Fax number

Email address of contact person (use BLOCK LETTERS)

Preferred language, if other than English. We may not be able to speak to the contact person in their preferred language at all times.

13 Does the entity want to nominate additional authorised contact people?

No

- Yes Provide these details on a separate sheet of paper:
- title each page with 'Add authorised contacts'
 - the legal name of the entity that is applying for this ABN (as provided at question 5) on each page
 - all information we request at question 12.

14 Provide details of nominated person to hold administrator AUSKey.

Family name

Preferred name Other given names

Date of birth: Day / Month / Year

Email address of nominated person (use BLOCK LETTERS)

Business hours phone number

Does the entity want to add this person as an authorised contact?

No

- Yes Provide these details on a separate sheet of paper:
- title each page with 'Add authorised contacts'
 - the legal name of the entity that is applying for this ABN (as provided at question 5) on each page
 - all information we request at question 12.

! An administrator AUSKey holder is not the same as an authorised contact person. Refer to Application guide for further information.

Section D: Reason for application

15 Why is the entity applying for an ABN?

(Select one reason only that best describes why the entity is applying for an ABN.)

New organisation

Recommended business

What was the ABN previously used?

Change in legal structure

What is the previous organisation's ABN?

Machinery of government change

Has a machinery of government change occurred?

No Yes

What is the previous organisation's ABN?

Other circumstances

only select this reason if none of the above apply

Provide details below

--	--

Section E: Business activity details

16 From what date does the entity require its ABN?

- This date should be when the entity starts setting up the business, not when it starts trading.
- If the date is in the future, you will not receive the ABN until that date.

! The date cannot be more than six months into the future.

Day Month Year

/ /

17 If the entity intends to cease business within three months of the start date, what is the expected cessation date?

If the entity intends that its business activity will be longer than three months, leave this question blank.

! If you register for GST, the entity will need to complete monthly activity statements.

Day Month Year

/ /

18 What is the main industry that the entity operates in? (Place in one box only.)

Agriculture

Electricity, gas, water and waste

Transport, postal and warehousing

Education and training

Forestry

Construction

Information media and telecommunications

Health care and social assistance

Fishing (including aquaculture)

Wholesale trade

Financial and insurance services

Arts and recreation services

Mining

Retail trade

Rental, hiring and real estate services

Other services

Manufacturing

Accommodation and food services

Professional, scientific and technical services

Administrative and support services

Public administration and safety

19 Describe the main activity from which the entity derives the majority of its business income.

Also describe the main goods produced or the main services provided.

20 Does the entity operate an agricultural property?

An agricultural property is land where the breeding, keeping, cultivation or growing of animals, crops, fruit or vegetables (except forest trees or marine life) is undertaken.

No Yes

Section F: Taxation details

21 Is the entity a type of organisation that fits within an income tax exempt category? No Yes

Only certain categories of entities are exempt from income tax and some need to be endorsed by the ATO to be exempt. Refer to Application guide for more information.

22 Does the entity want to be registered or endorsed for any of the following? (Place in all applicable boxes.)

See Application guide to ensure that the entity is eligible for these options. To register for luxury car tax or wine equalisation tax, the entity must also register for GST.

Wine equalisation tax Luxury car tax Fringe benefits tax Deductible gift recipient

Section G: Goods and services tax (GST)

Entities cannot register for GST if they are not carrying on an enterprise. Some entities are required to register, while others may choose to voluntarily register for GST. Refer to the Application guide for more information on GST registration.

23 Is the entity required to register for GST?

An entity is required to register if it:

- is carrying on an enterprise and its GST turnover is \$75,000 or more (\$150,000 or more if the entity is a non-for-profit organisation)
- supplies taxi or limousine travel for fares
- is a representative of an incapacitated entity (where the incapacitated entity is registered or required to be registered), or
- is a resident agent acting for a non-resident (where the non-resident is registered or required to be registered).

No Yes Go to question 25.

24 Does the entity want to volunteer to register for GST?

An entity which is not required by law to register for GST can choose to register voluntarily for GST if it is:

- carrying on an enterprise or intends to carry on an enterprise, in the near future
- a government entity as defined in section 41 of the *A New Tax System (Australian Business Number) Act 1999*, which can include non-entities
- a government-related entity as defined under section 195-1 of the *A New Tax System (Goods and Services Tax) Act 1999*.

No Go to section I: **Pay as you go (PAYG) withholding.** Yes

25 What is the entity's date of registration for GST?

If an entity is required to register for GST, its date of registration is the date that:

- its GST turnover met or exceeded the registration turnover threshold of \$75,000 (or \$150,000 for non-for-profit organisations)
- it commenced supplying taxi or limousine travel for fares
- it commenced representation of an incapacitated entity, or
- it commenced in its capacity as a resident agent for a non-resident.

An entity that is voluntarily registering for GST can choose its date of registration.

! The date of registration for GST cannot be before the ABN registration date provided at question 16.

Day Month Year
 / /

26 What is the entity's GST turnover? (Place in one box only.)

To work out the GST turnover, an entity should calculate its current and projected GST turnover figures:

\$0 to \$74,999 \$75,000 to
\$149,999 \$150,000 to
\$1,999,999 \$2 million to
\$19,999,999 \$20 million and over

27 How often will the entity lodge its activity statements?

If the entity's GST turnover is:

- \$20 million or more, it must lodge electronically each month (provide an email address at question 11)
- less than \$20 million, it can choose to lodge monthly or quarterly. However if the entity registers to defer GST (DGST) for their importation of goods, it is required to lodge monthly.

An entity that is registering voluntarily can choose to lodge either monthly, quarterly or annually.

Monthly Quarterly Annually

28 Does the entity intend to account for GST on a cash or non-cash (accruals) basis?

Not all entities are allowed to account for GST on a cash basis. Refer to the Application guide for more information about cash and non-cash accounting method.

Cash Non-cash (accruals)

29 Does the entity import goods into Australia?

No

Yes You may be eligible to defer GST on imports. Refer to the Application guide for explanation.

Section H: Fuel tax credits

! You must register for both GST and fuel tax credits before you can make a claim.

30 Does the entity need to register for fuel tax credits?

No Go to Section I: Pay as you go (PAYG) withholding.

Yes

31 From what date is the entity eligible for fuel tax credits?

This date cannot be before the date provided at question 25 (date of GST registration) or 1 July 2006 (when fuel tax credits commenced).

Day Month Year
 / /

32 Which fuel does the entity use in its business activities? (Place in all applicable boxes.)

Diesel Petrol Other – including gaseous fuels

33 Does the entity use fuel in a vehicle with a GVM greater than 4.5 tonnes travelling on a public road?

No Yes

Section I: Pay as you go (PAYG) withholding

Refer to Application guide for information on PAYG withholding.

34 Is the entity required by law to register for PAYG withholding?

No Go to question 39.

Yes When will withholding commence? / /

 This date cannot be before the date provided at question 16 (for ABN registration).

35 How many employees does the entity estimate it will pay?

This information is used to provide you with the correct number of payment summaries at the end of the financial year.

Do not include people under a voluntary agreement or labour hire arrangement.

,

36 What amount does the entity expect to withhold from payments to its payees each year?

Refer to application guide for more information on PAYG withholding amounts and how often you will need to remit to the ATO.

\$, , .~~00~~

37 How will the entity provide its PAYG withholding payment summary annual report to the ATO?

Entities that have made withholding payments have to lodge an annual report with us at the end of each year. There are different annual reports for different payments. Entities that have employees and other workers will need to lodge a PAYG withholding payment summary annual report.

This annual report can be lodged electronically, or by paper using forms we supply.

Indicate the method you plan to use to lodge the entity's PAYG withholding payment summary annual report.

Online Paper form supplied by the ATO Go to question 39.

38 How will the entity provide payment summaries to its payees?

Provide own payment summaries Use payment summaries supplied by the ATO

39 Will the entity pay royalties, dividends or interest to non-residents, or is it an investment body that will pay investment income to Australian residents?

No

Yes

Section J: Financial account details

40 What are the entity's financial institution account details for ATO refunds?

Refunds will only be paid directly into a recognised financial institution account located in Australia. The account details provided must be held by:

- the entity (solely or jointly)
- the entity's registered tax agent, or
- a legal practitioner acting as trustee or executor for the entity.

❗ If you do not provide these details we cannot refund money owed.

BSB code (must be 6 digits)

Account number

Full account name – for example, JQ Citizen. Do not show the account type, such as cheque, savings, mortgage offset.

Is the account held by: the entity the entity jointly with others a registered tax agent for the entity a legal practitioner as trustee or executor for the entity

If the account you wish to nominate for refunds is not one of the four complying account options presented above, you can request the Commissioner of Taxation to exercise his discretion to pay electronic funds into the account of a third party.

➔ For more information phone **13 28 66** between 8.00am and 6.00pm, Monday to Friday.

Section K: Associates of the entity

These questions collect information about all individuals and organisations associated with the entity. Refer to Application guide for information about tax file number disclosure of associates.

41 If the entity is a company, who is its public officer?

Companies must provide details of their public officer.

Every company is required to appoint a public officer, for tax purposes, within three months of starting a business. A public officer must be an individual of at least 18 years of age, who is appointed by the company, is a resident of Australia and answerable for all actions on behalf of the company for tax-related purposes. Examples include record keeping and submitting company tax returns.

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

Public officer's TFN

Date of birth: Day / Month / Year

Is the public officer also a director of the company? No Yes Do not provide the public officer's name again at question 42.

42 Who are the individuals associated with the entity?

! Individuals associated with the entity must be provided here.

▼

Title: Mr Mrs Miss Ms Other

Family name

First given name Other given names

Individual's TFN Date of birth: / /

Position held: Director Trustee Partner Office bearer

▼

Title: Mr Mrs Miss Ms Other

Family name

First given name Other given names

Individual's TFN Date of birth: / /

Position held: Director Trustee Partner Office bearer

▼

Title: Mr Mrs Miss Ms Other

Family name

First given name Other given names

Individual's TFN Date of birth: / /

Position held: Director Trustee Partner Office bearer

▼

Title: Mr Mrs Miss Ms Other

Family name

First given name Other given names

Individual's TFN Date of birth: / /

Position held: Director Trustee Partner Office bearer

! If you need to provide information for more individuals associated with the entity, provide the relevant details on a separate sheet of paper. Ensure that any additional pages include the name of the entity that is applying for this ABN.

43 What are the organisations associated with the entity? (partnerships and trusts only)



- All non-individual partners of a partnership must be provided here. A partnership cannot be a partner in another partnership.
- All company trustees of a trust must be provided here.

Full name of the associated organisation

TFN

--	--	--

--	--	--

--	--	--

ACN/ARBN

--	--	--

--	--	--

--	--	--

Position held: Trustee Partner

Full name of the associated organisation

TFN

--	--	--

--	--	--

--	--	--

ACN/ARBN

--	--	--

--	--	--

--	--	--

Position held: Trustee Partner

Full name of the associated organisation

TFN

--	--	--

--	--	--

--	--	--

ACN/ARBN

--	--	--

--	--	--

--	--	--

Position held: Trustee Partner

Full name of the associated organisation

TFN

--	--	--

--	--	--

--	--	--

ACN/ARBN

--	--	--

--	--	--

--	--	--

Position held: Trustee Partner



If you need to provide information for more organisations associated with the entity, provide the relevant details on a separate sheet of paper. Ensure that any additional pages include the name of the entity that is applying for this ABN.

Section L: Declaration – (Must be completed by an individual authorised by the entity)

44 Who is the authorised person signing this declaration? (Complete all of the fields below.)

Full name of signatory

Position held (for example, director, registered tax agent, trustee or partner)

--

Business hours phone number

--	--	--	--	--	--	--	--	--	--	--	--

Before you sign this form

Make sure you have answered all the relevant questions correctly and read the privacy statement below before you sign and date this page. An incomplete form may delay processing and we may ask you to complete a new application.

 Penalties may be imposed for giving false or misleading information.

I declare that:

■ *the information given on this form is true and correct.*

OR

■ *this document has been prepared in accordance with information supplied by the entity*

■ *I have received a declaration in writing from the entity stating that the information is true and correct*

■ *I am authorised by the entity to give this document to the Commissioner of Taxation or Registrar of the Australian Business Register.*

Signature

You MUST SIGN here

Day	Month	Year
□□ /	□□ /	□□□□

Privacy

Taxation law authorises the Registrar of the Australian Business Register (ABR) to collect information, including personal information about the person authorised to sign the declaration. For information about your privacy go to abr.gov.au/general-information/privacy


Lodging this form

Make a copy of this form (and any attachments) for your own records before you either:

■ fax it, plus any attachments, to **1300 130 905**. Do not include a header or cover sheet as this will significantly delay processing

■ mail it to:

Australian Business Register
PO Box 3000
ALBURY NSW 2640

 We will aim to process this form within 20 days of receiving all the necessary information. If your form is incomplete, incorrect or needs checking, it may take longer. Do not lodge another application during this time.



ABN registration for government organisations

Application guide



Contents

About the ABN.....	3
Entitlement for government entities.....	3
Application form.....	4
Section A: Entity information.....	4
Section B: Business contact details.....	6
Section C: Authorised contacts.....	7
Section D: Reason for application.....	8
Section E: Business activity details.....	8
Section F: Taxation details.....	13
Section G: Goods and services tax (GST).....	14
Section H: Fuel tax credits.....	17
Section I: Pay as you go (PAYG) withholding.....	17
Section K: Associates of the entity.....	20
Section L: Declaration.....	21
Lodging this form.....	21
The Australian Business Register (ABR) and your privacy.....	23
Information available to the public.....	23
ABR information not to be displayed publicly on ABN Lookup.....	24
Information not available to the public.....	24
Government agencies given ABR information.....	25
Translating and teletype services.....	25



About the ABN

The Australian business number (ABN) is an identification number that businesses in Australia can use when dealing with government agencies, other businesses and the community. It does not replace your tax file number. When you receive your ABN, your business details are recorded in the Australian Business Register (ABR) and some of those details are displayed publicly on ABN Lookup.

When you register for an ABN you can also register for:

- goods and services tax
- an AUSkey to transact online with government agencies
- fuel tax credits
- pay as you go withholding.

A not-for-profit organisation will need an ABN if it is to be endorsed as a:

- deductible gift recipient
- tax concession charity or Income tax exempt fund.

Entitlement for government entities

To be entitled to an ABN, you must:

- be carrying on an enterprise in Australia; or
- in the course of carrying on an enterprise, make supplies connected with the indirect tax zone

A government entity is taken as if it were an entity carrying on an enterprise in Australia.

A government entity may be:

- (a) a Department of State of the Commonwealth; or
- (b) a Department of the Parliament established under the *Parliamentary Service Act 1999*; or
- (c) an Executive Agency, or Statutory Agency, within the meaning of the *Public Service Act 1999*; or
- (d) a Department of State of a State or Territory; or
- (e) an organisation that:
 - (i) is not an entity; and
 - (ii) is either established by the Commonwealth, a State or a Territory (whether under a law or not) to carry on an *enterprise or established for a public purpose by an Australian law; and
 - (iii) can be separately identified by reference to the nature of the activities carried on through the organisation or the location of the organisation; whether or not the organisation is part of a Department or branch described in paragraph (a), (b), (c) or (d) or of another organisation of the kind described in this paragraph.

An entity that is not a government entity cannot be registered as one.



Application form

Section A: Entity information

This section collects information about the identity of the entity which is applying for an Australian business number (ABN). For the purposes of this application form, the term 'entity' refers to the government organisation applying for the ABN.

Some of the information we collect will be displayed in ABN Lookup. ABN Lookup is the public view of the Australian Business Register (ABR). It provides access to publicly available information supplied by businesses when they register for an ABN.

For information which will be publicly available on ABN Lookup, go to [The Australian Business Register and your privacy](#).

2. What type of entity is making the application?

Select the type of entity for the government organisation applying for the ABN. Below is a description of each entity type option made available on the application form.

Government statutory authority

An agency established under an Act of Parliament and can be part of a government department or agency for example, the Australian Securities and Investments Commission and the Australian Prudential Regulation Authority.

Government executive agency

An agency established under the Public Service Act. The Governor-General may establish an agency by order in the Commonwealth Public Service Gazette for example, the Bureau of Meteorology and the National Archives of Australia.

Department or agency

A department or agency set up by a particular tier of government to administer particular legislation, for example, the Australian Taxation Office and the Australian Electoral Commission.

Australian public company

A public company which includes: listed companies, not-for-profit companies, statutory corporations and their subsidiaries, friendly society dispensary and mutual life assurance companies.

Australian private company

An Australian company that is not listed on the stock exchange and is not included in the description of an Australian public company or cooperative.

Discretionary trust

A trust which is neither a fixed trust nor a hybrid trust under which a person or persons benefit from income or capital of the trust upon the exercise of discretion by a person or persons, usually the trustee. A discretionary trust can be categorised by its income earnings activities, described below:

- trading – where the main source of income is from trading activities
- investment – where the main source of income is from investment activities and includes charitable trusts which are established solely for charitable purposes
- services management – where the main source of income is from service and/or management activities.

Fixed trust

A trust where a person or persons have a fixed entitlement to all of the income and capital of the trust at all times during the income year.

Fixed unit trust

A fixed trust in which the interest in the income and capital of the trust are represented by units.

Hybrid trust

A trust which is:

- not a fixed trust, and
- where a person or persons have fixed entitlements to income or capital of the trust during the income year.

Cash management trust

A trust that pools the relatively small investments of individuals to acquire high-yielding money market instruments normally available only to professional investors with large sums at their disposal.

Other partnership

Any other partnership that is not a limited partnership. Limited partnerships consist of at least:

- one general partner, and
- one limited partner.

Normally the general partners have unlimited liability but the limited liability partners are limited to the capital amount they have invested.


This type of entity is required to report as a company for income tax purposes. A company tax return must be lodged instead of a partnership return.

Other

This description is applicable when none of the other entity types apply. It is an unincorporated organisation that is not an entity (in its own right) and is established by government to carry on an enterprise or is established by an Australian law for a public purpose. An example is a bushfire fund that is not established as a trust or other entity. If the entity is an incorporated body, insert the name of the body. If the entity is a department, insert the name of the department as required by the relevant Administrative Arrangements Order of the particular government – Commonwealth, state or territory.

4. Does the entity share the immunities of the Crown?

An entity generally shares the immunities of the Crown if it satisfies at least one of the following:

- 
- it has no legal personality separate from the executive government (such as government departments or ministries and government schools); or
 - it was established by a specific statute which expressly states that the entity:
 - has the immunities of the Crown (all Australian States and Territories)
 - represents the Crown (NSW or Victorian entities only), or
 - is a NSW government agency; or
 - it was established by a specific statute which confers a high degree of legal control over the entity to the Minister or the executive government.

In addition, the following entities also generally **do not** share the immunities of the Crown in Australia:

- Local government bodies
- Diplomatic/ consulate bodies or high commissions of foreign governments.

5. What is the entity's legal name?

Otherwise insert the name of the body that is usually used to describe the entity in official documents or legal papers.

6. Does the entity have an Australian company number or an Australian registered body number?

The Australian company number (ACN) and Australian registered body number (ARBN) are issued by the Australian Securities and Investments Commission.

If the number provided at this question is not a valid ACN or ARBN of the entity, it may delay the processing of this application.

If the entity does not have an ACN or ARBN, leave this question blank.

7. Does the entity have a tax file number?

To register an entity with an ABN, we must first be able to identify the entity.

Some of the information requested on the form, including the entity's tax file number (TFN), is used to establish the identity of the entity

If your entity does not have a TFN, you can request one here by placing an X in the 'yes' box.


If we cannot identify the entity from the information you provide, we may contact you for more information.

Section B: Business contact details

8. What are the contact details for your main business location?

Where you have more than one business location in Australia, you need to provide information for your head office or main location from where you manage your business operations.

If there is no physical place of business, the place where records are kept is considered to be the main place of business.



9. Does the entity have more than one business location in Australia?

If you answer yes to this question, you must provide contact details for each business location in Australia (similar to question 8). Print these details on a separate sheet of paper.

10. What is the entity's postal address for service of notices and correspondence?

This is the address where government departments and agencies may send notices and correspondence.

11. What is the entity's email address for notices and correspondence?

This is the email address where government departments and agencies may send notices and correspondence.

You must provide an email address if you:

- register for GST and your GST turnover is \$20 million or more
- are an importer who intends to defer the payment of GST on imported goods.

Place an X in the box if this email address is the same as the main business location email address you provided at Question 8.

Section C: Authorised contacts

12. Who is the authorised contact person for the entity?

The entity must nominate an authorised contact person to act on behalf of the entity in relation to the ABN or business accounts. This person must be authorised to make changes or update information on behalf of the entity. For example, this person could be a registered tax agent.

For more information about what an authorised person can do on behalf of the company, go to ato.gov.au/primary-contact-and-authorised-contacts.

13. Does the entity want to nominate additional authorised contacts?

The entity can nominate more than one authorised contact person to act on behalf of the entity. To do so, you must print the same details for each additional contact person, as requested at question 12, on a separate sheet of paper.


14. Who does the entity want to nominate to hold the initial Administrator AUSkey?

AUSkey is a secure login that identifies users when they access online services for business. It reduces the number of usernames and passwords by providing a single login to access participating services.

An Administrator AUSkey gives you the ability to manage all AUSkeys linked to the ABN.

With an Administrator AUSkey you can:

- register other Administrator or Standard AUSkey users for your government entity
- obtain additional AUSkeys for yourself to use on other computers

- 
- register a Device AUSKey for your business
 - update or cancel all AUSKeys.

The nominated person provided at here will be the Administrator AUSKey holder for your government agency. **This is not the same as being an authorised contact person for the entity.**

To add the nominated Administrator AUSKey holder as an authorised contact for the entity, you can add this person at question 13.

Section D: Reason for application

15. Why is the entity applying for an ABN?

Select one reason only that best describes why the entity is applying for an ABN.

The answer to this question will help us establish whether you are starting a new business or not.

New organisation

Select this response when the organisation:

- has never existed before (nor had an ABN)
- is making its first application to register for an ABN, or
- is not taking over an established entity.

Recommended business

Select this response when the organisation operated previously using the same legal structure. Provide the ABN in the corresponding field.

Change in legal structure

Select this response when there is a change in legal structure. This includes such things as a government organisation becoming privatised. Provide the ABN of the previous legal structure in the boxes provided.

Machinery of government change

Select this response when a machinery of government change has occurred, for example, the merging of two government organisations by abolishing the previous organisation and creating a new one. Provide the ABN of the previous entities in the box provided.

Other circumstances

Select this response if none of the reasons for registration listed in this question apply to the organisation. Provide details of the reason for registration.

Section E: Business activity details

16. From what date do you require an ABN?

The date you provide should be the date from when the entity first had, or will have, transactions in setting up the business. Generally this date would be the day before the entity opens the doors. Set up transactions include events such as leasing premises, buying stock and printing business cards.



The date cannot be more than six months into the future.

18. What is the main industry that the entity operates in?

The following list provides examples of activities associated with each main industry.

Select one reason only that best describes why you are applying for an ABN.

Agriculture

Growing of crops (for example, wheat and canola growing), vegetable growing (for example, outdoor vegetable or under cover growing of herbs), breeding and farming of livestock (for example, dairy cattle farming or beef cattle feedlot operation), services to agriculture (for example, shearing, mustering).

Forestry

Forestry and logging, reforestation services, forest nursery, timber plantation operation, firewood collection.

Fishing

Commercial fishing (for example, prawn trawling, line fishing, ocean or freshwater fishing).

Aquaculture

Controlled farming of fish, molluscs and crustaceans (for example, longline mussel, caged salmon or pond prawn farming).

Mining

Mining minerals (includes milling, dressing and beneficiation of ores), oil and gas extraction, exploration for minerals, petroleum and natural gas, contract mining services.

Manufacturing


Manufacture of goods, including parts and components (for example, food, beverage, textile, clothing, footwear and leather, wood and paper products, printing, reproduction of recorded media, petroleum, coal, chemical and associated products, machinery and equipment).

Electricity, gas, water and waste services

Electricity and gas supply (for example, generation, transmission and distribution of electricity, on selling of electricity via power distribution system operated by others, gas distribution through the mains system), water supply system operation, operating sewerage and drainage systems, sewerage treatment plant operation, waste collection, treatment and disposal services

Construction

- general construction – construction of residential and commercial buildings, civil engineering construction (for example, roads, bridges, telecommunications towers and infrastructure).
- construction trade services
 - installation trade services (for example, kitchen installation, electrical services, plumbing services, air conditioning and heating)
 - concreting, roofing and carpentry services

- 
- site preparation services (for example, earthmoving, demolition and bobcat trench digging).

Wholesale trade

Purchasing and on-selling new or used goods to other businesses (for example, selling meat purchased from other businesses to butchers, selling mobile phones and other telecommunications goods to retailers, selling stationery to newsagents, selling of goods on commission such as auctioning of livestock).

Retail trade

Purchasing and on-selling new or used goods mainly to the general public (for example, grocery store, supermarket, furniture retailing, florist, antique shop, buying and selling of goods via internet to the general public).

Accommodation and food services

Hotels, motels, pubs, takeaways, taverns and bars, cafes and restaurants, clubs (hospitality).

Transport, postal and warehousing

Transporting of passengers (including tour bus, taxi owner or operator, taxi driving for owner or operator), livestock and/or goods by road, rail, water or air, services to transport (for example, terminal facilities for road and freight, freight forwarding services, customs agency service, warehousing and storage of goods).

Information media and telecommunications

Publishing and broadcasting (including internet, motion picture and sound recording, mobile telecommunications network operation, internet service providers, pay television broadcasting network operation, web search portals and data processing services, library and other information services).

Financial and insurance services

Provision of finance (for example, banks and credit unions), investing own money in financial assets (for example, shares, securities, bonds and bills), provision of services to lenders, borrowers and investors (for example, commodity futures broking, stock broking, mortgage broking, financial advisory service), insurance and superannuation funds, provision of services to insurance businesses (for example, insurance agency service, insurance broking service).


Rental, hiring and real estate services

Rental and hiring (for example, machinery and equipment and other goods), real estate services (for example, property operators and developers, real estate agents).

Professional, scientific and technical services

Scientific research services, architectural, engineering and technical services, legal and accounting services, advertising, market research and statistics, management and consulting, veterinary services, other professional, scientific and technical services (for example, photography), computer systems design and related services (for example, web design consulting).

Administrative and support services



Administrative services (for example, office administration, employment and travel agencies), office cleaning, pest control and other support (for example, gardening and packaging).

Public administration and safety

Government administration (for example, Australian, state and local government administration, justice, member of parliament), defence forces, public order and safety services (for example, police, investigation and security, fire protection and emergency services, correctional and detention services) and regulatory services.

Education and training

Preschool education, school education (including primary, secondary and special school), tertiary education, adult, community and other education (for example, arts or sports education, continuing education).

Health care and social assistance

Health services (for example, GPs, hospitals and nursing homes, retirement villages, medical and dental services), community services (for example, child care, soup kitchens, welfare counselling and aged care services).

Arts and recreation services

Heritage activities (for example, museums, parks, and gardens operations), creative and performing arts (for example, dance company, songwriter, musician, theatrical company), sport, recreation and gambling activities (for example, swimming pool operation, sports stadium, fitness and leisure centre operation).

Other services

Repair and maintenance (for example, repair of cars, machinery and equipment), personal services (for example, hairdressing services, diet and weight reduction centre operation, funeral directors, church operation, business and professional associations, community interest groups).

19. Describe the main activity from which the entity derives the majority of its business income.

Based on your answer to question 18, describe the main goods produced or main services provided in generating the majority of your business income.

For example, if the entity is an internet service provider:

- place an X in the box against the Information media and telecommunications industry description at question 18, and
- at this question answer 'Internet Service Provider'.

The following are examples of main activities for specific industries.



Construction

General construction – if the entity is in the construction industry, provide details of the types of construction activities that are being carried out (for example, house building, office construction, telecommunications infrastructure construction, roadworks).

Construction trade services - if the entity is in the construction trade services industry, provide details of the types of construction activities that are being carried out (for example, carpentry services, bricklaying services, concreting services, fence erecting service, plumbing services, earthmoving services).

Wholesale or retail industries

Wholesaling is the purchasing and on-selling of new or used goods to other businesses (for example, selling meat purchased from other businesses to butchers, selling purchased mobile phones and other telecommunications goods to retailers, selling purchased stationery to newsagents, selling of goods on commission such as auctioning of livestock).

Retailing is the purchasing and on-selling of new or used goods mainly to the general public (for example, grocery store, supermarket, furniture retailing, florist, antique shop, buying and selling of goods via internet to the general public).

Education and training

If the entity provides education, describe the type of education you provide. Examples include preschool education, combined primary and secondary school education, technical and further education, university education, adult education operation, lecturing in law, dance teacher.

Health care and social assistance

If the entity provides health or social assistance services, describe the type of service provided (for example, dental surgery, occupational therapy service, general medical practitioner, chiropractor, welfare counselling services, nursing home, aged – care home).

Agriculture


If the entity obtains your main income from growing crops or grazing animals, describe the type of agriculture. Examples include wheat farming, salmon fish farming in ponds or tanks, vegetable growing in greenhouses, dairy cattle farming, beef cattle feedlot farming.

Farming methods include under-cover farming, for example, greenhouses, and onshore and offshore fish farming. If a mixture of activities are undertaken which contribute similar income, list all the main activities, for example, grain-sheep or grain-beef farming, sheep-beef cattle farming or apple and pear growing.

Mining

If the entity is in the mining industry, describe whether the mining activity involves extraction or exploration for minerals, oil or gas. Also describe the types of material mined or explored for (for example, coal mining, oil and gas exploration, gold mining, silver-lead-zinc exploration, stone quarrying, gravel and sand mining).

Manufacturing



If the entity is in the manufacturing industry, describe the types of products you manufacture (for example, poultry products manufacturing, textile weaving, clothing manufacturing, hearing aids manufacturing, baking of bread on the premises, pesticide chemicals manufacturing, wine manufacturing).

Details of the types of materials used will also need to be provided for metal, aluminium, wood and plastic products manufacturing. For example, steel pipe manufacturing, aluminium door manufacturing, metal washer stamping, steel wire extracting, wooden furniture manufacturing, granite benchtop manufacturing).

Service entities

If the entity provides services to only one other entity, describe the services you provide to the other entity (for example, supply staff to a related entity and pay the wages of the staff, supply administrative functions to the related entity such as bookkeeping services and pay the expenses of the entity).

20. Does the entity operate an agricultural property?

An agricultural property is land where the breeding, keeping, cultivation or growing of animals, crops, fruit or vegetables (except forest trees or marine life) is undertaken.

Section F: Taxation details

The information you provide in this section indicates to us whether you need to register for other business accounts or require an application for endorsement to be issued.

21. Is the entity a type of organisation that fits within an income tax exempt category?

Under the income tax law, certain types of entities may be exempt for income tax purposes, for example community and sporting organisations.

Charities must be endorsed by the ATO to be exempt from income tax.

Before a charity can be endorsed, it must be registered with the Australian Charities and Not-for-profits Commission.

Organisations that are not charities can self-assess (that is, work out for themselves) whether they are exempt from income tax.

For more information on income tax exempt organisations, visit www.ato.gov.au/Non-profit/your-organisation/do-you-have-to-pay-income-tax-/income-tax-exempt-organisations

22. Does the entity want to be registered or endorsed for any of the following?

Each option under this question is explained below. To see whether the entity is eligible to register for any of the items listed, refer to definitions below. If you place an X in any of these boxes, we may contact you for further information.



Deductible gift recipient

An organisation that is entitled to receive income tax-deductible gifts. Deductible gift recipients must be endorsed by the ATO, unless they are named specifically in Income tax law.

Luxury car tax

If registering for GST and intending to sell luxury cars, place an X in this box.

Luxury car tax (LCT) is a tax on cars with a GST-inclusive value above the LCT threshold. For more information about the luxury car rate and the threshold go to www.ato.gov.au/Rates/Luxury-car-tax-rate-and-thresholds.

For LCT purposes, a car is a motor vehicle (but not a motorcycle) designed to carry a load of less than two tonnes and fewer than nine passengers. A limousine is classified as a car, regardless of the number of passengers it's designed to carry.

For more information, visit www.ato.gov.au/Business/Luxury-car-tax.

Fringe benefits tax

Employers that provide fringe benefits to their employees or associates of their employees (typically family members) pay this tax. Fringe benefits include rights, privileges and services, for example, a car, a cheap loan or payment of private health insurance.

For more information, visit [www.ato.gov.au/General/Fringe-benefits-tax-\(FBT\)](http://www.ato.gov.au/General/Fringe-benefits-tax-(FBT)).

Wine equalisation tax

Wine tax is a value-based tax that is levied at the wholesale level. Wine manufacturers, wholesalers and importers collect the tax and remit it to us. Wine tax applies to the following alcoholic beverages:

- grapewine
- grape wine products such as marsala and vermouth
- fruit or vegetable wines
- cider or sherry
- mead
- sake.

For more information, visit www.ato.gov.au/Business/Wine-equalisation-tax.

Section G: Goods and services tax (GST)

23. Is the entity required to register for GST?

You can register for GST when you first register your business for an ABN or at any time afterwards.

If you have started a new business and expect to reach the GST turnover threshold (refer to question 25 below) or more in your first year of operation, you are required to register for GST.



For more information on requirements to register for GST, go to www.ato.gov.au/business/gst/registering-for-gst.

24. Does the entity want to volunteer to register for GST?

If the entity is not required to register for GST, it may register voluntarily.

If the entity chooses to register, it will be expected to stay registered for 12 months. If the entity applies for cancellation of registration within 12 months of being registered, the registration may not be cancelled. Cancellation will depend on your circumstances.

25. What is the entity's date of registration for GST?

It is important to note that the date of registration for GST cannot be before the date of registration for your ABN, the date which you provided at question 16.

If the entity is volunteering to register for GST, it can choose its date of registration. However, if the entity backdates its registration more than 21 days it may be liable for:

- failure to register on time penalties
- failure to lodge on time penalties
- general interest charge (GIC) on GST owed.

26. What is the entity's GST turnover?

The entity's GST turnover is its gross business income (not their profit), excluding any:

- GST included in sales to your customers
- sales that are not for payment and are not taxable (for example, some sales to associates)
- sales not connected with a business the entity carries on
- input taxed sales the entity makes
- sales not connected with the indirect tax zone.

To work out the GST turnover, an entity should calculate the current and projected GST turnover figures.

Definitions

Current GST turnover - is the value of all supplies made or likely to be made in the current month plus the previous 11 months.


Projected GST turnover - is the value of all supplies made or likely to be made in the current month plus the next 11 months.

When working out current or projected GST turnover, exclude the following supplies:

- input taxed supplies
- supplies for no consideration (and that are not taxable supplies to associates)
- supplies not in connection with the enterprise, for example, private sales
- supplies not connected with the indirect tax zone.

The value of supplies in both calculations excludes GST. Projected GST turnover does not include supplies made or likely to be made either:

- by transfer of capital assets

- 
- as a result of ceasing an enterprise or substantially and permanently reducing the size of the enterprise.

We use GST turnover to determine a number of threshold events. Turnover thresholds are GST exclusive.

Your GST turnover meets the registration turnover threshold if your:

- current GST turnover is at or above the threshold (unless you satisfy us that the projected GST turnover is below the threshold), or
- projected GST turnover is at or above the threshold.

The GST registration turnover threshold is \$75,000 (or \$150,000 for not-for-profit entities).

27. How often will the entity lodge activity statements?

Period of lodgment for activity statements will depend on the entity's GST turnover.

If the entity's GST turnover is:

- \$20 million or more, it must lodge electronically each month (provide an email address at question 10)
- less than \$20 million, it can choose to lodge monthly or quarterly. However if the entity registers to defer GST (DGST) on importation of goods, it is required to lodge monthly
- expected to be less than \$75,000 (or less than \$150,000 for not-for-profit entities), it can choose to lodge monthly, quarterly or annually (once a year).

A representative member of a GST group can elect to report GST annually only if each member of the group is eligible. Once an election is made, annual tax periods will apply to all group members.

An entity that elects to report GST annually, and has other obligations such as PAYG withholding for employees, it will still need to report those obligations either monthly or quarterly.

28. Does the entity intend to account for GST on a cash or non-cash (accruals) basis?

Cash basis

If an entity issues or receives an invoice but does not account for the sale or purchase until the payment is received or paid, it is using a cash accounting method.

Entities can choose a cash basis of accounting for GST if they are:

- a small business entity with an annual turnover (including turnover of their related entities) of \$2 million or less, or
- not operating a business but are carrying on an enterprise with a GST turnover of \$2 million or less,

Note: If the entity does not meet any of the criteria above and wants to account for GST on a cash basis, this may be possible. To do so, phone us on 13 28 66 between 8.00am to 6.00pm, Monday to Friday.



Non-cash (accruals) basis

The entity is accounting for GST on non-cash (accruals) basis if it accounts for the GST on sales when it issues an invoice or receives any part of the payment, whichever occurs first.

For more information about cash and non-cash accounting, go to [Choosing an accounting method | Australian Taxation Office](#)

29. Does the entity import goods or services into Australia?

The entity may be eligible for the Deferred GST on imports scheme, which allows you to defer payment of GST on imports. To be in the scheme, the entity must be prepared to lodge activity statements monthly over the internet.

There are other requirements to qualify for the Deferred GST on imports scheme. For more information or to apply to join the scheme, phone 1300 130 915 between 8.00am and 6.00pm, Monday to Friday, or go to www.ato.gov.au/Deferred-GST-scheme.

Section H: Fuel tax credits

Fuel tax credits (FTC) provide businesses with a credit for the fuel tax (excise or customs duty) that's included in the price of fuel used in machinery, plant, equipment and heavy vehicles.

30. Does the entity want to register for fuel tax credits?

The entity must be registered for both GST and fuel tax credits before it can make a claim.

For a complete list of eligible and ineligible fuels and activities, or to use the fuel tax credit eligibility tool to determine if you are eligible before applying for FTC, visit www.ato.gov.au/Business/Fuel-schemes/Fuel-tax-credits---business.

31. From what date is the entity eligible for fuel tax credits?

When the entity first registers for fuel tax credits it will need to know the start date for its fuel tax credit registration. The entity can only claim fuel tax credits:

- if you are registered for GST at the time you acquired the fuel, and
- you acquired the fuel within the last four years.

The date you provide cannot be before the entity's date of registration for GST. For more information about registration for fuel tax credits, visit www.ato.gov.au/business/fuel-schemes/fuel-tax-credits---business/registering

33. Does the entity use fuel in a vehicle with a GVM greater than 4.5 tonnes travelling on a public road?

The entity cannot claim fuel tax credits for fuel used in a vehicle with a GVM of 4.5 tonnes or less travelling on a public road. However, diesel vehicles acquired before 1 July 2006 can equal 4.5 tonne GVM.

Section I: Pay as you go (PAYG) withholding

Under pay as you go (PAYG) withholding, an entity may be required to withhold amounts from payments to employees and others. The entity sends the withheld amounts to the ATO.



An entity needs to register for PAYG withholding if it makes payments to an individual for:

- salary and wages
- return-to-work payments
- superannuation income streams or annuity
- director's remuneration
- employment termination payments
- unused leave
- sickness payments
- accident payments.

Other payments that require withholding include payments:

- made under voluntary agreements
- made under labour hire arrangements
 - made to suppliers who do not quote their ABN in relation to a supply they make in the course of their enterprise
 - specified by regulation
 - for personal services income attributed to an individual.

Examples of less common types of payments where withholding is required are:

- dividend, interest or royalty payments made to non-residents
- mining and natural resource payments
- payments to religious practitioners
- certain payments to foreign residents
- payments made by trustees to beneficiaries who have not provided their TFNs under the TFN withholding rules for closely held trusts.

The entity must:

- register for PAYG withholding before withholding from any payment, and
- commence withholding from the first payment it makes.

For more information about PAYG Withholding, visit www.ato.gov.au/pay-as-you-go-withholding.

Definitions


Individual – may be an employee, office holder, director, pensioner or contractor.

Voluntary agreement – an agreement between a payer and an independent contractor (the payee) where, the payer withholds amounts from payments made to the payee for work and services. The payee must be an individual who has an ABN and the payments must not be subject to any other PAYG withholding.

Labour hire arrangement – an arrangement under which the individual performs work or services directly for a client of a labour hire firm (or a client of another entity). Under these types of arrangements, the worker is not an employee of either the labour hire firm or the client.

The labour hire firm is required to withhold amounts from payments to these workers.

Payer – the business that withholds amounts from the payments.



We may contact you after we have received your application to see which type of withholding payments you may be making.

34. Is the entity required to register for PAYG withholding?

If an entity makes payments where withholding is required, it must register by answering 'yes' to this question.

The date that withholding commences is the date the first payment will be made and an amount withheld.

If the entity backdates its PAYG withholding registration it may be liable for:

- failure to lodge on time penalties
- general interest charge (GIC) on amounts withheld.

36. What amount does the entity expect to withhold from payments to its payees each year?

This is the estimated annual withholding amount and is used to determine how often the entity will pay withholding amounts to the ATO.

Where the withholding amount is expected to be:

- Less than or equal to \$25,000, the entity will be required to pay quarterly
- greater than \$25,000 and less than or equal to \$1,000,000, the entity will be required to pay monthly
- greater than \$1,000,000, the entity will be required to pay more frequently. (If the entity falls in this group, the ATO will send you more information).

37. How often will the entity provide its PAYG withholding payment summary annual report to the ATO?

Entities that have made withholding payments will have to lodge an annual report with the ATO at the end of each year. There are different annual reports for different payments made. Entities that have employees and other workers will need to lodge a PAYG withholding payment summary annual report.

This annual report can be lodged online, or by paper using forms supplied by ATO.

At this question, the entity must indicate the method it plans to use to lodge the entity's PAYG withholding payment summary annual report.


For more information about PAYG withholding payment summaries and annual reports, visit www.ato.gov.au/business/payg-withholding/payment-summaries-and-annual-reports.

38. How will the entity provide payment summaries to its payees?

A payment summary is a form given to each payee (including employees) showing the total amount paid to them and the total amount withheld from their payments for the year.

If an entity chooses to report electronically, it may:

- print its own payment summaries, or
- use ATO payment summary forms.



39. Will the entity pay royalties, dividends or interest to non-residents, or are you an investment body that will pay investment income to Australian residents?

'Investment income' includes interest and dividends.

There are special annual reporting obligations for these types of payments:

- Investment bodies are required to report all payments of investment income.
- Other payers only report payments that require an amount to be withheld, for example, payments to non-residents.

We may contact you after we have received your application to discuss the type of reporting obligations you may have in relation to investment and royalty payments.

Section K: Associates of the entity

(Questions 41 to 43)

Tax file number disclosure of associates

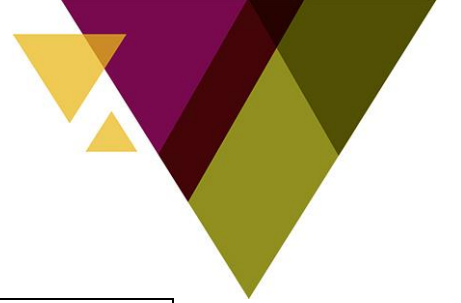
We are authorised by the *Taxation Administration Act 1953* to ask for tax file numbers. You do not have to provide a TFN. However, not providing a TFN may increase the risk of an administrative error and delay the processing of this form. If we cannot identify an associate from the information you provide, we may contact you for more information.

If an individual who is a public officer, director, office bearer, partner or trustee chooses not to disclose their TFN, they must provide on a separate sheet of paper their full name, residential address, sex and date of birth with the application.

Similarly, if an entity other than an individual chooses not to disclose its TFN, it must provide on a separate sheet of paper its business address, the date it started, registered or became incorporated and, if applicable, its ACN or ARBN with the application.

Use the following table to determine if you need to provide details of associates.

Entity	Associates required
Government executive agency	No
Government statutory authority	No
Department	No
Australian private company	All directors, the public officer, the company secretary & the top 20 company shareholders for each class of share
Australian public company	All directors, the public officer & company secretary
Other incorporated entity	All directors and/ or office bearers
Other unincorporated entity	People responsible for the general management of the entity, for example,



	the chairperson, president, secretary, directors or office bearers.
Discretionary trust	All trustees
Fixed unit trust	All trustees
Hybrid trust	All trustees
Cash management trust	All trustees
Other partnership	All partners
Limited partnership	All partners & public officer
Other	All office bearers

Private companies also need to provide details of the top 20 company shareholders for each class of share. For ABR purposes, company shareholder associates are the top 20 (by number of shares held) shareholders in each class.

For ABR purposes, a company secretary associate is a person appointed as a company secretary in accordance with the *Corporations Act 2001*.

Closely held trusts also need to provide details of the top 20 trust beneficiaries. For ABR purposes trust beneficiary associates are the top 20 (by the value of the benefit) individuals or organisations either named as a beneficiary under a trust deed or that may benefit under a trust arrangement.

Section L: Declaration

Once you have completed this application, you are required to read, sign and date the declaration.

In signing the declaration you are stating that:

- you are authorised by the entity to make this application
- the entity is entitled to an ABN, and
- the information provided in the application is accurate and complete.

Note: Penalties may be imposed for making a false declaration.

Lodging this form

Check that you have signed and dated the declaration. If it is unsigned, we will return it to you for signing.

Make a copy of this form (and any attachments) for your own records before you either:

- fax it, plus any attachments, to 1300 130 905. Do not include a header or cover sheet as this will significantly delay processing
- mail it to:
Australian Business Register
PO Box 3373



PENRITH NSW 2740

We will aim to process this form within 20 business days of receiving all the necessary information. If your form is incomplete, incorrect or needs checking, it may take longer. Do not lodge another notification during this time.



The Australian Business Register (ABR) and your privacy

We are authorised to collect the information on this application by the following Acts:

- *A New Tax System (Australian Business Number) Act 1999*
- *Income Tax Assessment Act 1936*
- *Taxation Administration Act 1953*
- *A New Tax System (Goods and Services Tax) Act 1999*
- *A New Tax System (Wine Equalisation Tax) Act 1999*
- *A New Tax System (Luxury Car Tax) Act 1999*
- *Fringe Benefits Tax Assessment Act 1986*
- *Fuel Tax Act 2006.*

The information we collect helps us to administer laws relating to taxation. Selected information may be made publicly available and some may be passed to a wide range of government agencies, including Commonwealth, state, territory and local government agencies such as statutory authorities and local councils where authorised by law.

Information available to the public

Some information on the ABR is publicly available. This includes:


- ABN
- ABN status (date of effect of the ABN registration)
- entity name
- entity type (such as superannuation fund, company, trust)
- business name
- state (from the address provided as the main business address)
- postcode (from the address provided as the main business address)
- GST registration – status and date/s of effect (if applicable)
- deductible gift recipient status and date/s of effect (if applicable)
- tax concession charity status and date/s of effect (if applicable)
- income tax exempt fund status and date of effect (if applicable)
- Australian Company Number or Australian Registered Body Number (if applicable)
- the date of an ABN change – if the Registrar has changed the entity's ABN
- the date of ABN cancellation – if the Registrar has cancelled the entity's registration.

This information will allow members of the public to find out whether:

- they are dealing with registered entities
- those entities are registered for GST
- those entities are endorsed to access charity tax concessions
- gifts made to those entities are tax deductible.

Some or all of this information may be provided in bulk to third parties. A fee to cover the administrative costs of providing this information may be charged to those third parties for this service.

A printout of this information is also available as a certified extract of the ABR.



If an entity requests a certified copy of its own register details, this will be provided free of charge. The extract will contain all of the information set out above, plus additional information including the full address for service of notices, correspondence and email addresses.

If you request a certified copy of another entity's register details, you will be charged a fee of \$20 for the first page (a standard certified extract is usually one page), and 10 cents for any subsequent pages. You will be provided with the same information that is available to the public online (for free) at abr.gov.au.

All requests for certified extracts need to be in writing and sent to:

The Director Business Management Registration
PO Box 2012
Chermside QLD 4032

Further information about the ABR can be obtained from abr.gov.au or by phoning 13 92 26 between 8.00am and 6.00pm, Monday to Friday.

ABR information not to be displayed publicly on ABN Lookup

In exceptional circumstances, you can request that certain information that would otherwise be made available to the public, be not be displayed on ABN Lookup. These circumstances include cases where a person has fears for their safety or that of their family.

If you want to apply to the Registrar to withhold some of the details available to the public about the entity, provide a letter detailing:

- the information to be not to be displayed publicly on ABN Lookup
- a copy of any supporting material
- the reasons for the information not to be displayed on ABN Lookup.


You can enclose this information with the application and mail it to:

Assistant Registrar
Australian Business Register
GPO Box 9977 Hobart TAS 7001

Information not available to the public

Information you supply on this application that will not be available to the public via the ABR include:

- the name and contact details of authorised contact persons
- tax file numbers
- telephone numbers
- email addresses
- all business activity details (such as staffing and ownership details)
- all taxation information (such as financial institution account details for ATO refunds, GST details, including GST turnover)
- details of individuals and organisations associated with the entity.



Government agencies given ABR information

To help businesses and government interact more easily, we may under some circumstances disclose information from the ABR (including information which is not available to the public) to other Commonwealth, state, territory and local government agencies.

You can find details of the government agencies regularly receiving information from the ABR at abr.gov.au

Translating and teletype services

If you do not speak English well and need help from the ATO, phone the Translating and Interpreting Service on 13 14 50.

If you are deaf, or have a hearing or speech impairment, phone the ATO through the National Relay Service (NRS) on the numbers listed below:

- TTY users, phone 13 36 77 and ask for the ATO number you need
- Speak and Listen (speech-to-speech relay) users, phone
- 1300 555 727 and ask for the ATO number you need
- internet relay users, connect to the NRS on relayservice.com.au and ask for the ATO number you need.

If you would like further information about the National Relay Service, phone 1800 555 660 or email helpdesk@relayservice.com.au.