



Australian Government
Australian Business Register
Australian Taxation Office

Application for ABN registration for companies, partnerships, trusts and other organisations

Complete this application if you need an Australian business number for an entity such as a company, partnership, trust or other organisation



- Use the Instructions to help you complete this application.
- Check that the entity is entitled to an Australian business number (ABN).
- Use a black pen and BLOCK LETTERS.
- Place **X** in ALL applicable boxes.

➤ See Instructions **page 3**
 ➤ See Instructions **page 2**

Section A: Entity information

1 Type of entity (place **X** in ONE box only)

➤ See Instructions **page 4**

When the term 'entity' is used, it refers to the company, partnership, trust or other organisation applying for this ABN.

| | | |
|--|---|--|
| Australian public company <input type="checkbox"/> | Family partnership <input type="checkbox"/> | Other unincorporated entity <input type="checkbox"/> |
| Australian private company <input type="checkbox"/> | Other partnership <input type="checkbox"/> | Cooperative <input type="checkbox"/> |
| Other incorporated entity <input type="checkbox"/> | Limited partnership <input type="checkbox"/> | Strata title <input type="checkbox"/> |
| | | Pooled development fund <input type="checkbox"/> |
| Discretionary trust – trading <input type="checkbox"/> | Fixed unit trust <input type="checkbox"/> | Public unit trust – listed <input type="checkbox"/> |
| Discretionary trust – investment (includes charitable trusts) <input type="checkbox"/> | Hybrid trust <input type="checkbox"/> | Public trading trust <input type="checkbox"/> |
| Discretionary trust – services management <input type="checkbox"/> | Corporate unit trust <input type="checkbox"/> | Cash management trust <input type="checkbox"/> |
| Fixed trust <input type="checkbox"/> | Public unit trust – unlisted <input type="checkbox"/> | Deceased estate <input type="checkbox"/> |



2 What is the entity's name?

➤ See Instructions **page 5**

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

It may be different from the name that the entity trades under. For example:

- partnership – Ann L Citizen, Greg P Jones and Brian J Smith
- company – AXY Pty Ltd
- trust – Smith Family Trust (do not provide the name of the trustee of the trust.)

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3 What is the entity's trading name?

➤ See Instructions page 6

The entity's trading name is the name that it trades under or is known as by its suppliers or customers. It may be the name that is used in advertising and on business cards. The entity may have registered this name with other government departments.

As above If the entity's trading name is the same as the entity name at question 2, cross this box.

Five rows of dotted lines for providing the trading name.

4 Does the entity have more than one trading name?

➤ See Instructions page 6

No

Yes Provide details of the additional trading names on a separate sheet of paper. Please ensure that any additional pages include the name of the entity that is applying for this ABN.

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

➤ See Instructions page 6

No

Yes What is its Australian Company Number (ACN) or Australian Registered Body Number (ARBN)?

6 Is the entity a subsidiary company?

➤ See Instructions page 6

A subsidiary company is one that is controlled by another company.

No

Yes What is the ACN or ARBN of its ultimate holding company?

7 Does the entity have a tax file number?

➤ See Instructions page 6

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

Yes Please provide the tax file number (You are not required by law to quote a tax file number, but not quoting it may increase the risk of administrative error or delay this registration.)

ⓘ The Commissioner of Taxation may issue a tax file number whenever it is necessary to do so under Australian tax laws.

Section B: Address details

8 Where is the entity's main business location or address?

➤ See Instructions page 6

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

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

This can be a home address if the entity operates a home-based business.

Form for address details with dotted lines and labels: Suburb/town/locality, State/territory, Postal code, Country if outside Australia.

9 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.

Suburb/town/locality State/territory Postal code

Country if outside Australia

10 What is the entity's email address for correspondence?

➤ See Instructions page 6

Please use BLOCK LETTERS and print one character per box. Provide only ONE email address.

Section C: Online (internet) services

➤ See Instructions page 6

Going online is a fast, convenient and secure way to do business with us. We offer a range of online services to make it easier for businesses to comply.

You can go online to lodge and revise activity statements, perform certain superannuation transactions, request payment summary report information, update your ABN details on the Australian Business Register and access the Business Portal.

ⓘ Some entities must register for the Tax Office's online services.

11 Does the entity wish to register for access to the Tax Office's online services for business?

No

Yes You must provide an email address at question 10. You will be sent a CD-ROM and more information about your online services registration.



Section D: Contact details

12 Who is the authorised contact person for the entity?

➤ See Instructions page 7

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, a tax agent.

Title: Mr Mrs Miss Ms Other

Family name

Preferred name

Position held

Business hours phone number (a contact number MUST be provided) Mobile phone number

After hours phone number

Fax number

Email address of contact person (please use BLOCK LETTERS)

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

13 If the entity's tax agent is the authorised contact, provide their registration number.

This number may be found on an income tax return prepared by the tax agent.
If this number cannot be found, leave this blank.

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14 Does the entity want to nominate more than one contact person?

No

Yes Provide details of the additional contact people on a separate sheet of paper.
Please ensure that any additional pages include the name of the entity that is applying for this ABN.

Section E: Reason for application

15 Why is the entity applying for an ABN? (select ONE reason only)

➤ See Instructions page 7

New business in Australia

The entity has set up, or is about to set up, a new business and has never had an ABN using the same business structure in Australia.

Is this the entity's first time in business in Australia? No Yes

Bought existing business

The entity has bought or taken over an existing business.

Is this the entity's first time in business in Australia? No Yes

What is the previous owner's ABN?

Contractor or subcontractor

The entity is contracting or subcontracting its services.

Is this the first time the entity has been engaged as a contractor or subcontractor in Australia? No Yes

To receive payment for services

The entity needs an ABN to receive payment for services.

Is this the first time the entity has received payment for services in Australia? No Yes

Recommenced business

The entity has recommenced business using the same legal structure and it wants to use its previous ABN.

What ABN was used previously?

Change in business structure

The legal structure of the entity has changed, for example, from a sole trader to a company.

What ABN was used previously?

Other circumstances – only select this reason if none of the above apply.

Please provide details below

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.....

Section F: Business activity details

16 From what date does the entity require its ABN?

➤ See Instructions page 7

- 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 entity's ABN until that date.
- ⓘ The date cannot be more than six months into the future.

Day / Month / Year
..... / /

17 If the entity intends that its business activity be for less than three months, on what date does the entity expect to cease business?

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

Day / Month / Year
..... / /

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

No Go to question 20 Yes

19 In which states or territories does the entity have business locations? (place in ALL applicable boxes)

All New South Wales Victoria Queensland Western Australia
 South Australia Tasmania Northern Territory Australian Capital Territory

20 Is the entity owned or controlled by Commonwealth, state, territory or local government? No Yes

➤ See Instructions page 7

21 What is the main industry that the entity operates in? (place in ONE box only)

➤ See Instructions page 8

| | | | |
|--|--|--|--|
| Agriculture <input type="checkbox"/> | Electricity, gas, water and waste <input type="checkbox"/> | Transport, postal and warehousing <input type="checkbox"/> | Education and training <input type="checkbox"/> |
| Forestry <input type="checkbox"/> | Construction <input type="checkbox"/> | Information media and telecommunications <input type="checkbox"/> | Health care and social assistance <input type="checkbox"/> |
| Fishing (including aquaculture) <input type="checkbox"/> | Wholesale trade <input type="checkbox"/> | Financial and insurance services <input type="checkbox"/> | Arts and recreation services <input type="checkbox"/> |
| Mining <input type="checkbox"/> | Retail trade <input type="checkbox"/> | Rental, hiring and real estate services <input type="checkbox"/> | Other services <input type="checkbox"/> |
| Manufacturing <input type="checkbox"/> | Accommodation and food services <input type="checkbox"/> | Professional, scientific and technical services <input type="checkbox"/> | |
| | | Administrative and support services <input type="checkbox"/> | |
| | | Public administration and safety <input type="checkbox"/> | |

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

➤ See Instructions page 9

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

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23 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 G: **Taxation details**

➤ See Instructions page 10

24 Is the entity a resident of Australia for tax purposes? No Yes

25 Is the entity exempt for income tax purposes? No Yes

26 Is the entity a non-profit organisation? No Yes

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

(Place in ALL applicable boxes)

Deductible gift recipient Tax concession charity or income tax exempt fund Luxury car tax
 Fringe benefits tax Wine equalisation tax



Section H: Goods and services tax (GST)

Entities cannot register for GST if they are not carrying on an enterprise.

Some entities are required by law to register, while others may choose to voluntarily register for GST.

It is recommended that you read *GST for small business* (NAT 3014) if you are unfamiliar with GST.

See 'Useful products and services' on page 18 of the Instructions for information on how to obtain this guide.

28 Is the entity required by law to register for GST?

An entity is required to register:

- if it is carrying on an enterprise and its GST turnover (see instruction for question 31) is \$75,000 or more (\$150,000 or more if the entity is a non-profit organisation)
- if it supplies taxi or limousine travel for fares
- if it is a representative of an incapacitated entity (where the incapacitated entity is registered or required to be registered), or
- if the entity 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 30

29 If the entity is not required to register for GST, is the entity volunteering to register?

➤ See Instructions page 12

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.

No Go to section J: Pay as you go (PAYG) withholding

Yes

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

When an entity is required by law to register for GST, its date of registration is the date when:

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

Where an entity is volunteering to register for GST, it may 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

/ /

31 What is the entity's GST turnover?

➤ See Instructions page 12

The entity's GST turnover is the greater of its current and projected GST turnovers, which are calculated as:

- 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

(Place in ONE box only)

\$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 You must select 'monthly' at question 32, register for online services at question 11, and provide an email address at question 10

32 How often will the entity lodge its activity statements?

➤ See Instructions page 13

If the entity's GST turnover is:

- \$20 million or more it must lodge its activity statement monthly
- less than \$20 million it can choose to lodge its activity statement either quarterly or monthly.

If the entity is registering voluntarily, it may choose to lodge activity statements either monthly, quarterly or annually.

Monthly Quarterly Annually



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

➤ See Instructions page 13

There are two ways for accounting for GST. They are:

- cash basis – accounting for GST on a cash basis means the entity accounts for the GST for its sales when it receives payment for them
- non-cash (accrual) basis – accounting for GST on a non-cash basis (accruals) means that the entity will account for GST on its sales when it has issued an invoice or received any part of the payment, whichever occurs first.

Not all entities are allowed to account for GST on a cash basis.

Cash

Non-cash (accrual)

You must read page 13 of the Instructions before nominating the cash basis.

34 Does the entity import goods or services into Australia?

No

Yes Read page 13 of the Instructions if you want information about deferring GST on imports.

Section I: Fuel tax credit

➤ See Instructions page 14

A fuel tax credit can be claimed for diesel and petrol used in eligible business activities.

Diesel and petrol when used in:

- road transport (in vehicles with a gross vehicle mass greater than 4.5 tonne)
- generation of electricity.

Diesel only when used in:

- rail or marine transport
- certain primary production activities (for example, agriculture, fishing and forestry)
- mining.

In addition, other fuels (including diesel, petrol, kerosene, heating oil and toluene) are eligible when used:

- in burner applications such as heating
- for any other non-fuel use such as a solvent or as an ingredient in the manufacture of other products (for example, paints or plastic).

The entity cannot claim a fuel tax credit for fuel used for road transport in a vehicle with a gross vehicle mass of 4.5 tonne or less.

35 Does the entity need to register for a fuel tax credit?

❗ To register for a fuel tax credit, the entity must also be registered for GST.

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

Yes

36 From what date does the entity expect to be eligible for a fuel tax credit?

This date cannot be before the GST registration date, provided at question 30, or 1 July 2006, when the fuel tax credit commenced.

Day Month Year

/ /

37 Which fuels does the entity expect to use in its eligible business activities?

(Place in ALL applicable boxes)

Diesel

Petrol

Other

38 Will the entity be using diesel or petrol in a road transport vehicle with a gross vehicle mass greater than 4.5 tonne?

No

Yes



Section K: Financial account details

45 What are the entity's financial institution account details for Tax Office 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 (6 digits only)

Account number

Full account name

Is the account held by: the entity the entity jointly a tax agent a legal practitioner as trustee
with others for the entity 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 L: Associates of the entity

These questions collect information about all individuals and organisations associated with the entity.

Examples of types of associates are:

- companies – the public officer and all directors (individuals only)
- partnerships – all partners (may be individuals, companies, trusts or a combination)
- trusts – all trustees (may be individuals or companies)
- other organisations – all office bearers, for example, president, treasurer or secretary (individuals only), or public officer (if applicable).

Tax file number disclosure

You are not required by law to quote a tax file number (TFN), but not quoting it increases the risk of administrative error and may delay this registration. If we cannot identify an associate from the information you provide, you may be contacted 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 residential address 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 commenced, registered or became incorporated and, if applicable, its ACN or ARBN with the application.

46 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 only, within three months of commencing a business. A public officer must be a natural person of at least 18 years of age, who is appointed by a company 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 (refer to the above disclosure)

Day Month Year

Date of birth: / / Sex: Male Female

Is the public officer also a director of the company? No Yes Do not provide the public officer's name again at question 47.

47 Who are the individuals associated with the entity?

i Individuals associated with the entity must be provided here:

- companies must provide all directors
- partnerships must provide all partners
- trusts must provide all trustees, and
- other organisations must provide all office bearers.

Title: Mr Mrs Miss Ms Other

Family name

First given name Other given names

Individual's TFN (refer to the disclosure on page 9)

Date of birth: Day / Month / Year Sex: Male Female

Position held: Director Trustee Partner Office bearer of a club/association

Title: Mr Mrs Miss Ms Other

Family name

First given name Other given names

Individual's TFN (refer to the disclosure on page 9)

Date of birth: Day / Month / Year Sex: Male Female

Position held: Director Trustee Partner Office bearer of a club/association

Title: Mr Mrs Miss Ms Other

Family name

First given name Other given names

Individual's TFN (refer to the disclosure on page 9)

Date of birth: Day / Month / Year Sex: Male Female

Position held: Director Trustee Partner Office bearer of a club/association

Title: Mr Mrs Miss Ms Other

Family name

First given name Other given names

Individual's TFN (refer to the disclosure on page 9)

Date of birth: Day / Month / Year Sex: Male Female

Position held: Director Trustee Partner Office bearer of a club/association

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

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

- All non-individual partners of a partnership must be provided here.
- All company trustees of a trust must be provided here.

Full name of the associated organisation

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TFN (refer to the disclosure on page 9)

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ACN/ARBN

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Position held: Trustee

Partner

Full name of the associated organisation

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TFN (refer to the disclosure on page 9)

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ACN/ARBN

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Position held: Trustee

Partner

Full name of the associated organisation

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TFN (refer to the disclosure on page 9)

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ACN/ARBN

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Position held: Trustee

Partner

Full name of the associated organisation

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TFN (refer to the disclosure on page 9)

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ACN/ARBN

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Position held: Trustee

Partner

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



Section M: **Declaration** – must be completed by an individual authorised by the entity

Before you sign this form

Please check that you have provided accurate and complete information.

➤ See Instructions **page 16**

Penalties

Please be aware that penalties may be imposed for giving false or misleading information.

Privacy

The collection of information on this form by the Australian Business Registrar and the Commissioner of Taxation is authorised by taxation law for the administration of those laws. Some information may be made publicly available and some may be passed to other government agencies. Further details are given on page 16 of the Instructions.

Name of signatory

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

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Business hours phone number

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I declare that:

- *I am authorised by the entity to complete this application on its behalf*
- *the entity is entitled to registration, and*
- *the information given on this form is accurate and complete.*

Signature

.....

Day Month Year

..... / /

How to lodge your application

Keep a copy of this application for your own records and return the original of your completed application to:

Australian Taxation Office
PO Box 3000
ALBURY NSW 2640

