Senate Economics References Committee

Inquiry into Cooperative, mutual and member owned firms

ANSWERS TO QUESTIONS ON NOTICE

Australian Taxation Office

26 February 2016

Department/Agency: ATO

Question: 2

Topic: ABN registration process and online explanatory materials

Reference: Hansard – page 13

Ouestion:

Mr Green: In relation to culture and this sort of model, like in any industry, there is a range of behaviours through the whole industry. These entities, as far as we are concerned—credit unions and building societies in the deposit-taking space—will have a credit licence and will have an AFS licence similar to other banking institutions. We have had a range of conduct by, clearly, some of the big banks, but also by some of the mutuals. Where we see a problem, if it is a mutual or not, we will look at it.

Senator McKENZIE: There was my question about staff knowledge. The ATO was going to answer.

Mr Poulakis: Essentially, in terms of knowledge and capability, depending on the types of mutuals, co-ops et cetera, it will depend on how much emphasis we place on them. Essentially, the ATO's mission is to promote willing participation in the tax and super systems. It seems as though we are largely talking about banking. We have a specialist area that looks after banking and insurance. It looks after not only the public companies but also the mutuals and so on. Essentially, they are equipped and have that capability. It is a specialist area.

Senator McKENZIE: So your front-line staff would not have that?

Mr Poulakis: They would not necessarily, no. The general approach to the interaction with the community would be that most of these organisations go through tax professionals. They would have a relationship or inpoint to that banking and insurance area.

Senator McKENZIE: So if I want to register an ABN or have a conversation online, can I do that as a cooperative?

Mr Poulakis: Yes, you can. You can do that just as any organisation would do—the mechanics of getting registered and the rest of it.

Senator McKENZIE: So there is a box I can tick that says I am a cooperative?

Mr Poulakis: That is a good question.

Senator McKENZIE: It is. **Mr Poulakis:** I am not—

Senator McKENZIE: You might like to table for the committee the forms from the ATO about registering an ABN and also check out your online portal and how instructive, useful and accommodating it is of cooperative structures.

Mr Poulakis: Yes. Off the top of my head, I do not think we do have a tick box for cooperatives as such.

Senator McKENZIE: No, I do not think you do.

Mr Poulakis: I am not entirely sure why.

Senator McKENZIE: That is not encouraging that that is an option for those who want to set up a business entity—and it is.

Mr Poulakis: My understanding is that most of these are taxed as companies and, therefore, for tax purposes have been acknowledged as a company.

Senator McKENZIE: If you could, on the whole ABN and online portals, just do a sweep through for the committee and check whether you facilitate cooperatives easily in your interface. It goes to that culture change, I think.

Senate Economics References Committee Inquiry into Cooperative, mutual and member owned firms

ANSWERS TO QUESTIONS ON NOTICE

Australian Taxation Office

26 February 2016

Answer:

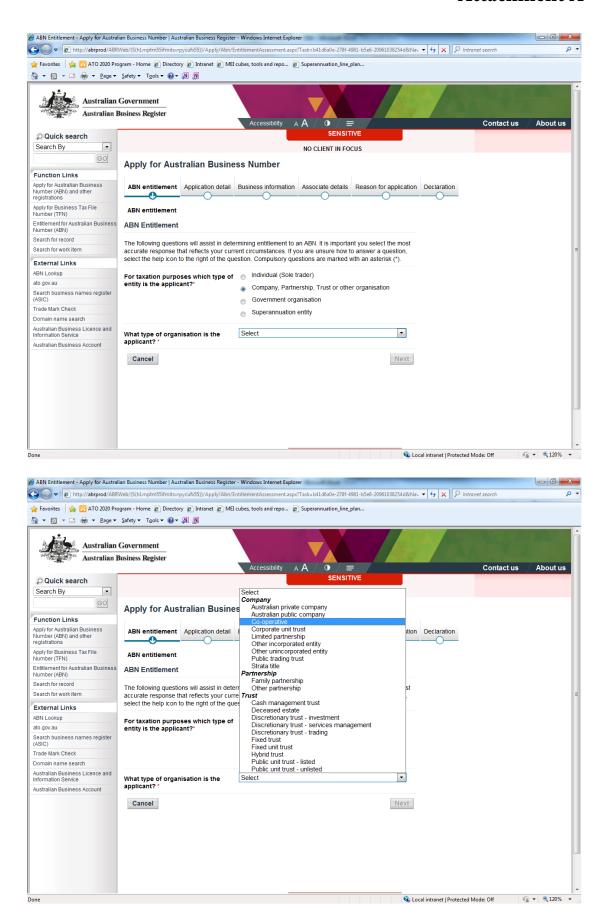
Applicants can register a co-operative when applying for an Australian Business Number (ABN) on the Australian Business Register website (ABR) https://abr.gov.au.

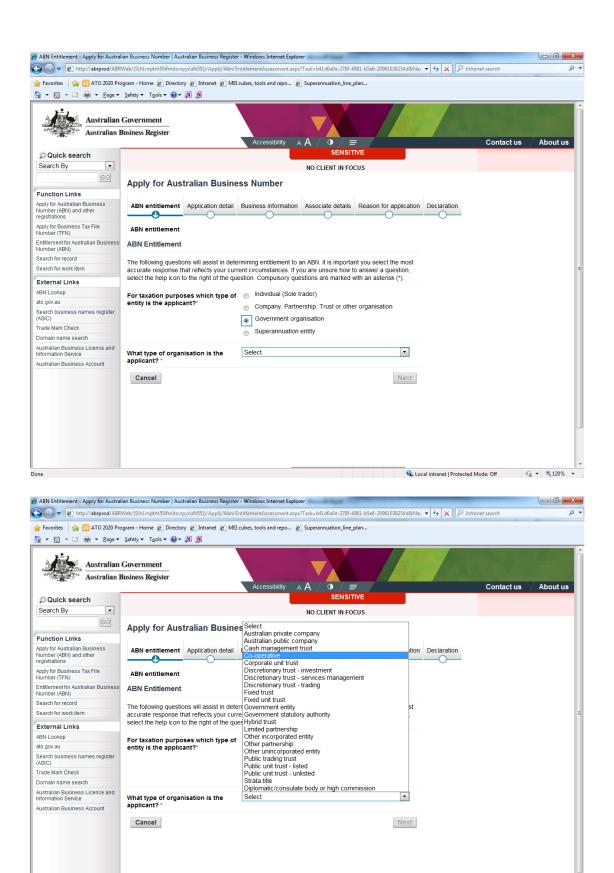
- Online ABN application form 'apply for an ABN'- select 'Company, Partnership, Trust or other organisation' and then 'co-operative' from the drop down menu when answering 'what type of organisation is the applicant' (see Attachment A).
- Paper based ABN application form select a 'Co-operative' in question 1 (see Attachment B).

Information on registering a co-operative is also available on the ABR website.

- Under 'Business, Super funds & Charities' select 'apply for an ABN', 'Business structures' and 'Company: Co-operative'.
- Publication 'ABN registration for companies, partnerships, trusts and other organisations' (see Attachment C).

Attachment A





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

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The fastest way to get an ABN is to apply online at www.abr.gov.au

As long as we can validate your details against data in our systems, your ABN will be issued immediately and written confirmation of the ABN registration will follow.

Section A: Entity information	See Instructions page 6
■ Do not use pins or staples to attach any extra details you may provide.	
 Place X in all applicable boxes. Do not use correction fluid or covering stickers. 	
■ Use BLOCK LETTERS and print one character per box.	
■ Print clearly, using a black or dark blue pen.	
■ Check that the entity is entitled to an Australian business number (ABN).	
Refer to the Instructions to help you complete this application.	
INSTRUCTIONS FOR COMPLETING THIS FORM	

When the term 'entity' is used, it refers to the company, partnership, trust or other Family partnership Other unincorporated entity Other partnership Cooperative Limited partnership Strata title Fixed unit trust Public unit trust - listed Hybrid trust Public trading trust

Cash management trust

Deceased estate



What is the entity's legal name?

Type of entity (Place |X| in one box only.)

organisation applying for this ABN. Australian public company

Australian private company

Discretionary trust - trading

(includes charitable trusts) Discretionary trust -

services management

Fixed trust

Discretionary trust - investment

Other incorporated entity

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

Corporate unit trust

Public unit trust - unlisted

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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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, place a cross in this box.
Suburb/town/locality State/territory Postal code
Country if not Australia
10 What is the entity's email address for service of notices and correspondence?
This is the email address where government departments and agencies may send notices and correspondence.
Use BLOCK LETTERS and print one character per box. Provide only one email address.
Section C: Contact details See Instructions page 9
11 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, a registered tax agent.
For more information about what an authorised contact can do on your behalf, visit www.ato.gov.au/authorisedperson
Title: Mr Mrs Miss Ms Other Other
Family name
Preferred name
Position held The state of the
Business hours phone number (a contact number must be provided) Mobile phone number
After hours 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.
Trodical language, in out of that I English. We may not be able to opear to the contact person in them professed tanguage.
12 If the entity's registered tax agent is the authorised contact, provide their
registration number. If this number cannot be found, leave this blank.
II this number cannot be found, leave this blank.
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 'Add authorised contacts'
 the legal name of the entity that is applying for this ABN (as provided at question 2) on each page all information we request at questions 11 and 12.
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Section D: Reason for ap	
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.	BN? (Select one reason only that best describes why the entity is applying for an ABN.) Is this the entity's first time in business in Australia? No Yes
Investment purposes For example, if you earn income as a result of an investment.	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?
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?
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.	Provide details below.
Section E: Business activ	/itv details See Instructions page
 15 From what date does the entity r This date should be when the entity so not when it starts trading. If the date is in the future, you will not 	require its ABN? tarts setting up the business, Day Month Year
The date cannot be more than six r	months into the future.
16 If the entity intends to cease bus the start date, what is the expect If the entity intends that its business activit leave this question blank.	ted cessation date?
	need to complete monthly activity statements. one business location in Australia? No O Go to question 19. Yes

18					
	In which states o	or territories does the New South Wales	e entity have busine Victoria	ess locations? (Place X Queensla	,
	South Australia	Tasmania	Northern Territory	Australian Capital Territo	
		ed or controlled by C	, _		
		local government?	,	No Yes	
20	What is the main	industry that the ent	ity operates in? (Pla	ace X in one box only.)	
	Agriculture	Electricity, water and w		nsport, postal and warehousing	Education and training
	Forestry	Construc		mation media and lecommunications	Health care and social assistance
	Fishing (including aquaculture)	Wholesale t	rade	Financial and Insurance services	Arts and recreation services
	Mining	Retail t		Rental, hiring and eal estate services	Other services
	Manufacturing	Accommoda and food sen	vices and	fessional, scientific technical services	
				Administrative and support services	
			Pu	blic administration and safety	
21	Describe the mai	in activity from which	the entity derives	the	
		ain goods produced or the	e main services provide	ed.	
22	An agricultural prope	perate an agricultura erty is land where the bree g of animals, crops, fruit o	eding, keeping,	No Yes	
		or marine life) is undertake			Ŋ
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Se	ection F: Tax a	ation details			See Instructions page 12
		ation details sident of Australia for	· tax purposes?		See Instructions page 12 No Yes
23	Is the entity a res	sident of Australia for	urposes?	ome need to be endorsed	
23 24	Is the entity a resolution of the entity exent only certain categoric by the ATO to be executed as the entity as a resolution of the entity exent of the exent of the exent of the entity exent of the entity exent of the entity exent of the entity exent of the exent of the entity exent of the enti	sident of Australia for npt for income tax puries of entities are exempt empt. See the Income tax	urposes? from income tax and s guide for non-profit or	ome need to be endorsed ganisations (NAT 7967).	No Yes
23 24	Is the entity a resonant of the entity exent only certain categorists by the ATO to be executed in the entity a normal of the entity and a non-profit organism.	sident of Australia for npt for income tax pure sof entities are exempt	urposes? from income tax and some set and s	ganisations (NAT 7967).	No Yes
23 24	Is the entity a results the entity exent Only certain categorists the ATO to be exels the entity a normal Anon-profit organisms members. It is not simple to be entity with Read the instructions.	npt for income tax pure set of entities are exempt the empt. See the Income tax numbers of entities are exempt to the empt. See the Income tax numbers of entities are exempt.	from income tax and say a guide for non-profit or a toperated for the profit or made a profit. or endorsed for arensure the entity is elig	t or gain of its individual ny of the following? ible for these options.	No Yes No Yes
23 24 25	Is the entity a results the entity exent Only certain categorists by the ATO to be executed by the ATO to be executed and Anon-profit organisms members. It is not simple to the instructions or register for luxury	npt for income tax puries of entities are exempt tempt. See the <i>Income tax</i> n-profit organisation ation is an entity that is not mply an entity that has not at the transfer of the transfer	from income tax and say a guide for non-profit or a toperated for the profit or made a profit. or endorsed for arensure the entity is elig	t or gain of its individual ny of the following? ible for these options. also register for GST.	No Yes No Yes No Yes No Livrey cortex
23 24 25	Is the entity a results the entity exent Only certain categorists by the ATO to be executed by the ATO to be executed and Anon-profit organisms members. It is not simple to the instructions or register for luxury	npt for income tax puries of entities are exempt tempt. See the <i>Income tax</i> n-profit organisation ation is an entity that is not mply an entity that has not at the transfer of the transfer	from income tax and say a guide for non-profit or a toperated for the profit of made a profit. or endorsed for arensure the entity is eligon tax, the entity must	t or gain of its individual y of the following? ible for these options. also register for GST. Tax concession chaincome tax exempt	No Yes No Yes Luxury car tax Luxury car tax

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Se	ection G: Goods and services tax (GST)	See Instructions page 14
	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 GS You should read <i>GST for small business</i> (NAT 3014) if you are unfamiliar with GST. For information on how to get this guide, see 'Useful products and services' on page 22 of the ins	
27	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 instructions for question 30) is \$75,000 or more (\$150,000 or more if the entity is a non-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 Go to question 29.	
28	If the entity is not required to register for GST, is the entity volunteering to register? 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 I: Pay as you go (PAYG) withholding. Yes	
29	What is the entity's date of registration for GST? If an entity is required by law 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-profit organisations). The turnover threshold is GST-exclusive. 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 questing the pr	
30	What is the entity's GST turnover? The entity's GST turnover is the entity gross business income (not their profit), excluding any: GST included in their supplies to their customers supplies that are not for payment and are not taxable (for example, some supplies to associates supplies not connected with an enterprise the entity carries on input taxed supplies the entity makes supplies not connected with Australia. To work out the GST turnover, an entity should calculate its current and projected GST turnover figure in one box only.) \$75,000 to \$74,999 \$75,000 to \$150,000 to \$2 million to \$19,999,999 \$19,999,999 \$19,999,999	gures.

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31	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 10) 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
32	Does the entity intend to account for GST on a cash or a non-cash (accruals) basis?
	■ Cash basis – the entity accounts for the GST on its sales when it receives payment for them
	 Non-cash (accruals) basis – the entity will account for the 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.
	You must read page 16 of the instructions before nominating the Cash Non-cash (accrual) cash basis.
33	Does the entity import goods into Australia?
	No Yes You may be eligible to defer GST on imports, see instructions on page 16.
Se	ection H: Fuel tax credits See Instructions page 16
	Most fuel used in your business is eligible for fuel tax credits, including fuel used in equipment, tools, machinery and heavy vehicles (those with a GVM greater than 4.5 tonne) that travel on a public road.
	For a complete list of eligible and ineligible fuels and activities, refer to <i>Fuel tax credits for business</i> (NAT 14584), which can be found at www.ato.gov.au/fuelschemes
	You can check your eligibility by using the fuel tax credits eligibility tool at www.ato.gov.au/fuelschemes
34	Does the entity need to register for fuel tax credits?
	To register for fuel tax credits, the entity must also be registered for GST.
	No Go to Section I: Pay as you go (PAYG) withholding.
	Yes
35	From what date is the entity eligible for fuel tax credits?
	This date cannot be before the date you have provided at question 29 (date of GST registration) or 1 July 2006 (when fuel tax credits commenced).
	Day Month Year
36	Which fuel does the entity use in its business activities?
	(Place X in all applicable boxes.)
	Diesel Petrol Other Other
37	Does the entity use fuel in a vehicle with a GVM greater than 4.5 tonnes travelling on a public road?
	No
	Yes
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Se	ection I: Pay as you go (PAYG) withholding See Instructions page 17
	Register for PAYG withholding if the entity is required to withhold amounts from payments it makes to payees such as: employees (salary and wages) independent contractors or subcontractors under a voluntary agreement
	■ labour hire workers.
	The entity will also need to register if it is required to withhold an amount from payments: to suppliers who have not provided an ABN of investment income to Australian residents, or
	of royalties, dividends, interest or fund payments to non-residents.
38	Is the entity required by law to register for PAYG withholding?
	No Go to question 43.
	Yes When will withholding commence? Day Month Year
	This date cannot be before the date provided at question 15 (for ABN registration).
39	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.
40	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 us.
	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 we will send you more information.)
41	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 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 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. Paper form supplied Costs question 42
	Electronically by the ATO Go to question 43.
42	How will the entity provide payment summaries to its payees?
F	Print its own payment summaries Use payment summaries supplied by the ATO
43	Will the entity pay royalties, dividends, interest or fund payments to
	non-residents, or are you an investment body that will pay investment income to Australian residents? No
	Yes

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Sec	ction J: Financial account details								
F T	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 The alegal practitioner acting as trustee or executor for the entity.								
	If you do not provide these details, we cannot refund money owed.								
	3SB code (must be 6 digits) Account number								
F	full account name – for example, JQ Citizen. Do not show the account type, such as cheque, savings, mortgage offset.								
	the entity is a registered tax agent for the entity is a legal practitioner as trustee or executor for the entity is a registered tax.								
С	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.								
Sec	ction K: Associates of the entity See Instructions page 18								
	hese 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 of these but not a partner in another partnership) trusts – all trustees (may be individuals or companies) other organisations – all office bearers, for example, president, treasurer, secretary or public officer (individuals only). 								
V F	Tax file number (TFN) disclosure We are authorised by the <i>Taxation Administration Act 1953</i> 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.								
lf p 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, 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.								
Y	f the entity is a company, who is its public officer? You must provide details of a public officer if the entity is a company, including a: I cooperative I strata title I other unincorporated association.								
n	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 Other								
Family									
	ven name Other given names 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 46.								

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46 Who are the individuals associated with the entity? Individuals associated with the entity must be provided here:
companies must provide all directors
 partnerships must provide all partners trusts must provide all trustees
■ other organisations must provide all office bearers.
Title: Mr Mrs Miss Ms Other Ms Other
Family name
First given name Other given names
Individual's TFN (refer to the disclosure on page 9) Day Month Year Date of birth:
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) Day Month Year
Date of birth: / / / Sex: Male Female
Position held: Director Trustee Partner Office bearer of a club/association
Title: Mr Mrs Miss Ms Other Ms Other Family name
First given name Other given names
Individual's TFN (refer to the disclosure on page 9) Day Month Year
Date of birth:
Position held: Director Trustee Partner Office bearer of a club/association
Title: Mr Mrs Miss Ms Other Miss Ms Other
Family name
First given name Other given names
Individual's TFN (refer to the disclosure on page 9) Day Month Year
Date of birth:
Position held: Director Trustee Partner Office bearer of a club/association
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.
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N (refer to the disclosure on page 9) 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																																						

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Section L: Declaration Must be completed by an individual authorised by the entity. See Instructions page 19										
48 Who is 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 Signature										
form is true and correct										
OR I declare that:										
 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. 										
Privacy We are authorised by taxation laws, including the <i>Income Tax Assessment Act 1936</i> , <i>A New Tax System (Australian Business Number) Act 1999</i> , <i>A New Tax System (Goods and Services Tax) Act 1999</i> and the <i>Taxation Administration Act 1953</i> to collect the information requested on this form. We need this information to help us administer these Acts and to help us maintain the details relating to you that are recorded in the Australian Business Register (ABR) and other ATO systems. Further details are provided on page 20 of the instructions.										
Where authorised by taxation laws to do so, we may give this information to other Commonwealth, state, territory and local government agencies. You can find a list of these agencies at www.abr.gov.au										
Selected ABR information is available to the public. Further details are provided on page 20 of the instructions.										
Lodging this form										
Make a copy of your application for your own records before you send it to: Australian Business Register PO Box 3000 ALBURY NSW 2640										
We will aim to provide a decision on your application within 28 days of receiving all the necessary information. If your application is incomplete, incorrect or needs checking, it may take longer. Do not lodge another application during this time.										

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Instructions and form for companies, partnerships, trusts and other organisations

ABN registration for companies, partnerships, trusts and other organisations





The fastest way to get an ABN is to apply online at www.abr.gov.au

You can also apply through your registered tax agent.

Is this the right form for you? See inside front cover.



NAT 2939-07.2011





IS THIS THE RIGHT FORM FOR YOU?

Use this application to register for:

- an Australian business number (ABN)
- a tax file number (TFN)
- goods and services tax (GST)
- fuel tax credits
- pay as you go (PAYG) withholding
- fringe benefits tax (FBT)
- luxury car tax (LCT)
- wine equalisation tax (WET).

Don't use this application if:

- you are a sole trader you need Application for ABN registration for individuals (sole traders) (NAT 2938). Phone 1300 720 092 to order a copy
- you represent a superannuation entity you need Application for ABN registration for superannuation entities (NAT 2944). Phone 1300 720 092 to order a copy
- your entity has an ABN and you want to add another registration (for example, GST) - phone 13 28 66 between 8.00am and 6.00pm, Monday to Friday
- vou need to change the existing registration details - phone **13 28 66** between 8.00am and 6.00pm, Monday to Friday
- you represent a government entity you need Application for ABN registration for government organisations (NAT 2946). Phone 13 28 66 between 8.00am and 6.00pm, Monday to Friday, to get the correct form.



To order a copy of most of our forms:

- visit www.ato.gov.au/onlineordering
- phone our automated publications distribution service on 1300 720 092 24 hours a day, 7 days a week.

OUR COMMITMENT TO YOU

We are committed to providing you with accurate, consistent and clear information to help you understand your rights and entitlements and meet your obligations.

If you follow our information in this publication and it turns out to be incorrect, or it is misleading and you make a mistake as a result, we must still apply the law correctly. If that means you owe us money, we must ask you to pay it but we will not charge you a penalty. Also, if you acted reasonably and in good faith we will not charge you interest.

If you make an honest mistake in trying to follow our information in this publication and you owe us money as a result, we will not charge you a penalty. However, we will ask you to pay the money, and we may also charge you interest. If correcting the mistake means we owe you money, we will pay it to you. We will also pay you any interest you are entitled to.

If you feel that this publication does not fully cover your circumstances, or you are unsure how it applies to you, you can seek further assistance from us.

We regularly revise our publications to take account of any changes to the law, so make sure that you have the latest information. If you are unsure, you can check for more recent information on our website at www.ato.gov.au or contact us.

This publication was current at July 2011.



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INTRODUCTION

ABOUT THE ABN

The Australian business number (ABN) is a public number that gives businesses in Australia a single identification number to use when dealing with a range of government departments and agencies.



An ABN does not replace an entity's tax file number.

An entity normally needs an ABN to register for:

- goods and services tax
- fuel tax credits
- pay as you go withholding.

A non-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.

When the entity receives its ABN, some of its business details will be placed on the Australian Business Register. This register is administered by the Australian Business Registrar, who is also the Commissioner of Taxation. See 'The Australian Business Register and your privacy' on page 20 for further details.

IS THE ENTITY ENTITLED TO AN ABN?

To be entitled to an ABN, your entity must meet one of the following criteria:

Criterion 1

The entity is a:

- company incorporated under the Corporations Act 2001 (Cth) in Australia
- charitable institution or trustee of a charitable fund in Australia
- deductible gift recipient in Australia
- religious institution in Australia.

Criterion 2

The entity can answer 'yes' to all the following statements.

- Its activity is carried out in the form of:
 - a business
 - an adventure or concern in nature of trade, or
 - a regular or continuous grant of a lease, licence or interest in property.
- Its activity is carried out in Australia or it makes supplies that are connected with Australia.
- Its activity is not a private recreational pursuit or hobby.
- There is a reasonable expectation of a profit being made (only for partnerships where all or most of the partners are individuals).

An entity that does not meet criteria 1 or 2 is not entitled to an ABN.

ABN REGISTRATION FOR COMPANIES, PARTNERSHIPS, TRUSTS AND OTHER ORGANISATIONS





INTRODUCTION



HOW TO APPLY

You can apply for an ABN and the other registrations listed on page 2:

- online at www.abr.gov.au
- through your registered tax agent
- by using the application form and instructions in this booklet.

The fastest way to get an ABN is to apply online at www.abr.gov.au

As long as we can validate your details against data in our systems, your ABN will be issued immediately and written confirmation of the ABN registration will follow. Otherwise, we will aim to provide a decision on your application within 28 days of receiving all the necessary information. If your application is incomplete, incorrect or needs checking, it may take longer. Do not lodge another application during this time.

PROOF OF IDENTITY AND TENS

We must establish the identity of every entity before we register it.

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

We are authorised by the *Taxation Administration*Act 1953 to ask you to provide TFNs on this application.
You are not required by law to quote the entity's TFN (or any other TFN that is requested). However, quoting the entity's TFN reduces the risk of administrative errors that could delay the processing of the application.

If your entity does not have a TFN, you can request one at question 7 on the form.

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







HOW TO COMPLETE THE **APPLICATION FORM**

SECTION A: ENTITY INFORMATION

This section collects information about the identity of the entity which is applying for an ABN. See 'The Australian Business Register and your privacy' on page 20 for details of the information which will be publicly available on the Australian Business Register (ABR).

Question 1 Type of entity

Use the following descriptions to identify the type of entity vour business or organisation is.



CHARITIES

Charities that are incorporated (for example, under the Corporations Act 2001 or a state act) should select the most appropriate of 'Australian private company', 'Australian public company', or 'Other incorporated entity'. Unincorporated associations should select 'Other unincorporated entity'. Charitable trusts should select 'Fixed trust'. Note that the entity type relates to the charity itself and not, for example, a trustee of a charitable trust.

Australian private company

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

Australian public company

A public company will include listed companies, non-profit companies, statutory corporations and their subsidiaries, friendly society dispensary and mutual life assurance companies.

Other incorporated entity

This will include an entity that has the same characteristics as a company but is not incorporated as a Corporations Act company. This type will include:

- a branch of an overseas company not incorporated in Australia (often the name ends in corporation), or
- associations which are incorporated under a state act, and incorporated charitable institutions.

Family partnership

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This is when two or more members in the partnership are related in some way.

Other partnership

This covers all other partnerships that are not limited partnerships or family partnerships.

A partnership cannot be a partner in another partnership.

Limited partnership

This consists of at least one general partner and at least 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.

Discretionary trust

This is 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 earning activities. These are described below:

- trading where the main source of income of the trust is from trading activities
- investment where the main source of income of the trust is from investment activities
- services management where the main source of income of the trust is from service and/or management activities.

Fixed trust

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

Fixed unit trust

This is a fixed trust in which the interest in the income and capital of the trust are represented by units.

Hybrid trust

This is a trust, which is not a fixed trust, where a person or persons have fixed entitlements to income or capital of the trust during the income year.

Corporate unit trust

This is a trust that:

- qualifies as a public unit trust
- formed under an arrangement, whereby a business or property previously carried on or owned by a company is transferred to the unit trust and the shareholders of the company are entitled to make up units in the unit trust, and
- is either a resident unit trust or was a corporate unit trust in a previous income year.

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 trust return.

ABN REGISTRATION FOR COMPANIES, PARTNERSHIPS, TRUSTS AND OTHER ORGANISATIONS







Public unit trust - unlisted

This is a public unit trust where none of its units were listed for quotation in the official list of a stock exchange in Australia or elsewhere during the income year.

Public unit trust - listed

This is a public unit trust where any of its units were listed for quotation in the official list of a stock exchange in Australia or elsewhere during the income year.

Public trading trust

This is a trust created for the purpose of financing or acquiring an interest in the operation and/or development of a business or project, rather than for purely investment purposes. 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 trust return.

Cash management trust

This is 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.

Deceased estate

This is a trust that is administered by the executor under a will, or that arises as a result of intestacy.

Other unincorporated entity

This is a number of people grouped together by a common purpose, for example, a sporting club, social club or trade union.

Cooperative

This is an organisation with rules:

- establishing it primarily for the purpose of marketing, processing or storing commodities for disposal or distribution among its shareholders or rendering other services to its
- limiting the number of shares held by one shareholder
- prohibiting the quotation of its shares to the public.

Strata title

This is where a title in a piece of property is divided into a number of units. In some cases, not all of the property is divided into saleable units but is retained as common property for all unit holders to use.

ABN REGISTRATION FOR COMPANIES, PARTNERSHIPS, TRUSTS AND OTHER ORGANISATIONS

Question 2

What is the entity's legal name?

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

The below examples illustrate the difference between an entity name and a trading name.

	Legal name	Trading name
Partnership	Ann L Citizen, Greg P Jones and Brian J Smith	CJS Concrete Paths
Company	AXY Pty Ltd	Ann's swim coaching
Trust	Smith Family Trust	ABC Plumbing

Question 3

What is the entity's trading name?

See the example at question 2 and instructions on the application form.

Most businesses will need to register their business or trading name.

You can carry on a business in your own name without registering a trading name if you don't change or add anything to your name. For example, if your name is John Smith, you don't have to register a name to trade as J Smith or John Smith. But if you trade as John Smith Landscaping, you need to register the name with the relevant government body in your state.

When you apply for an ABN you are asked to supply the trading name of your business. Trading names should be registered with the relevant government body in your state. Make sure you do this before you apply for an ABN. Visit www.business.gov.au for more information.

Question 4

Does the entity have more than one trading name?

Provide a separate sheet of paper listing your other trading names. Print your own name on the top of each separate sheet of paper you include with your application.







Question 5

Does the entity have an Australian Company Number (ACN) or an Australian Registered Body Number (ARBN)?

If yes, what is its ACN or ARBN?

The ACN and ARBN are issued by the Australian Securities and Investments Commission. If the number provided at this question is not a valid ACN or ARBN it may delay the processing of this application.

It is important to provide the ACN or ARBN of the entity, as it is embedded in the ABN. If the entity does not have an ACN or ARBN, leave this question blank.

Question 6 Is the entity a subsidiary company?

A subsidiary company is a company that is controlled by another company through the composition of the board of directors, having more than half the voting power, or owning more than half the issued capital of the company.

An ultimate holding company is a holding company but it is not a subsidiary of any other company.

Question 7

8

Does the entity have a tax file number?

This must be the TFN of the entity applying for the ABN. For example, if the entity is a partnership, record the TFN of the partnership – not the TFN of the individual partners.

Similarly, if the entity is a trust, record the TFN of the trust – not the TFN of the trustee.

For more information about TFNs, see page 21.

SECTION B: ADDRESS DETAILS

Question 8 Where is the entity's m

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

This is the street address of the business or organisation and the place where the main activity takes place. For example, 123 Smith St. It cannot be a post office box number, roadside mail bag, roadside delivery or other delivery point address but it can be a home address if the entity operates a home-based business.

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

Question 10

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

Where possible, we like to do business with you online.

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

You must provide an email address if the entity:

- registers for GST and its GST turnover is \$20 million or more
- is an importer, intending to defer the payment of GST on imported goods
- wants to maintain its details in the Australian Business Register over the internet.

Provide only one email address, for example:







SECTION C: CONTACT DETAILS

Question 11

Who is the authorised contact person for the entity?

You can nominate someone to act on your behalf in relation to your Australian business number or business accounts. This person must be authorised to make changes or update information on behalf of the entity. For example, your registered tax agent.

For more information about what an authorised contact can do on your behalf, visit **www.ato.gov.au** and enter 'Entity representatives and authorised contacts' in the search field.

Preferred language

If an authorised contact person has difficulty communicating in English, you can indicate their preferred language. If an authorised contact person is hearing impaired and wants to use the TTY service, print TTY as their preferred language.

SECTION D: REASON FOR APPLICATION

Question 14

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 the entity is a new business or not. It will also help verify details held in the Australian Business Register.

If the entity already has an ABN, phone us to see if you need to complete this application. See page 24.

SECTION E: BUSINESS ACTIVITY DETAILS

Question 15

From what date does the entity require its ABN?

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

This date should be when the entity first had, or will have, transactions in setting up the business, and would generally be before the day the entity opens its doors. Set up transactions include events such as leasing premises, buying in stock and printing business cards.

This date could also be the date of incorporation if your entity is a company or date of establishment if it is a trust or partnership.

Question 19

Is the entity owned or controlled by Commonwealth, state, territory or local government?

This question deals with effective control by Commonwealth, state, territory or local government.

Effective control can be exercised through majority ownership of voting shares, through specific legislation, or by way of a particular administrative arrangement.

Government control refers to a government department's ability to influence the operations of the entity's business or organisation where the government has the majority controlling interest. This control is more than just the general legislative or regulatory power the department has on all businesses.

Majority government funding is not a sufficient test to determine government control. Even if the entity receives all its funding from government and has its work program set by government (in the form of accountability for the funding received), it is not government controlled unless the government also has the power to control it through majority ownership, specific legislation or the right to appoint and remove a majority of the 'directors' of the controlling body of the entity.







Question 20

What is the main industry that the entity operates in?

Following are examples of activities associated with each industry.

Agriculture

Growing of crops (for example, wheat and canola), vegetable growing (for example, outdoor vegetable growing 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, kitchens installing, electrical services, plumbing services, air conditioning and heating), concreting services, roofing services, bricklaying services, carpentry services, site preparation services (for example, earthmoving services,

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).



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demolition services and bobcat trench digging).

ABN REGISTRATION FOR COMPANIES, PARTNERSHIPS, TRUSTS AND OTHER ORGANISATIONS







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).

Question 21

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

Based on your answer to question 20, describe the main goods produced or main services provided in generating the majority of the entity's business income.

For example, if you are an internet service provider, place an χ in the box against the Information media and telecommunications industry description at question 20 and at this question answer 'INTERNET SERVICE PROVIDER'.

ABN REGISTRATION FOR COMPANIES, PARTNERSHIPS, TRUSTS AND OTHER ORGANISATIONS

Following are examples for specific industries.

Construction

- general construction if you are 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 you are 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 it provides. 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 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 its 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 is 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.





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Minina

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 it manufactures (for example, poultry products manufacturing, textile weaving, clothing manufacturing, hearing aids manufacturing, baking of bread on the premises, pesticide chemicals manufacturing, wine manufacturing). You also need to provide details of the types of materials used 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 it provides 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).

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.

Question 23

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Is the entity a resident of Australia for tax purposes?

You need to state whether or not the entity is a resident of Australia for the purposes of the *Income Tax Assessment Act 1936*.

The following information is provided to help you determine Australian residency for a company.

A company is resident in Australia if it is:

- incorporated in Australia
- not incorporated in Australia, but carries on business in Australia and has either its central management and control in Australia, or its voting power controlled by shareholders who are residents of Australia.

Individuals (shareholders)

Generally, we consider an individual to be an Australian resident for tax purposes if the individual has:

- always lived in Australia or has come to Australia and lives here permanently
- been in Australia continuously for six months or more and for most of that time has worked in the one job and lived at the same place
- been in Australia for more than half of the financial year
 unless their usual home is overseas and they do not intend to live in Australia.

Question 24

Is the entity exempt for income tax purposes?

Only certain categories of organisations are exempt. Examples include charities, community service organisations and sports clubs. Some organisations can self-assess whether they are exempt from income tax. See the *Income tax guide for non-profit organisations* (NAT 7967) for a full description of the exempt categories and the tests that apply to be eligible for income tax exemption.

The following organisations **must** be endorsed by us to be exempt from income tax:

- charities
- non-charitable funds that distribute money, property or benefits solely to deductible gift recipients that are income tax exempt.

To access income tax exemption these organisations should indicate at question 26 that they want to be endorsed as a tax concession charity or income tax exempt fund.

EXAMPLE

The ABC School falls in the public educational institution type of exempt entity. However, it is also a charitable institution. This means the school will need to apply to the ATO for endorsement as a tax concession charity. If it is not endorsed, it will not be exempt from income tax.









Question 25

Is the entity a non-profit organisation?

A non-profit organisation is an entity that is not operated for the profit or gain of its individual members. Any profit it makes is used to further the objectives of the entity and is not distributed to any of its members, nor can its assets be distributed to members if the entity is wound-up. Examples include religious institutions, cultural societies, professional associations and social clubs.

A non-profit organisation is **not** simply an entity that has not made a profit.

If an organisation is income tax exempt, entitled to be endorsed as an income tax exempt charity, an income tax exempt fund or a deductible gift recipient, it should also elect to be a non-profit organisation at this question.

For more information about non-profit organisations, see Tax basics for non-profit organisations (NAT 7966).

Question 26

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

Deductible aift recipient

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



For more information, see GiftPack (NAT 3132).

If you place |X| in the box, an Application for endorsement as a deductible gift recipient (NAT 2948) will be mailed to the postal address supplied at question 9.

 $igcpup \mathbb{R}$ Placing $|\mathcal{X}|$ in the box does not provide an entity with deductible gift recipient status.

Tax concession charity or income tax exempt fund Tax concession charity

A charity endorsed by us to access one or more of the following concessions:

- income tax exemption
- GST charity concessions
- FBT rebate
- FBT exemption.

A charity is an institution or fund established for a public charitable purpose such as relief of poverty, the advancement of religion or education, the provision of child care services on a non-profit basis, or other purposes beneficial to the community.

Income tax exempt fund

A non-charitable fund that:

- distributes money, property or benefits solely to deductible gift recipients that are income tax exempt
- is endorsed by us to access income tax exemption.

For more information, see Income tax guide for non-profit organisations (NAT 7967).

If you place |X| in the box, an Application for endorsement as a tax concession charity or income tax exempt fund (NAT 10651) will be mailed to the postal address supplied at question 9.

Placing X in the box does not provide an entity with tax concession charity or income tax exempt fund status.

Luxury car tax

If registering for GST and intending to sell luxury cars, place X



A luxury car is a car with a retail price, including GST, that exceeds the luxury car tax threshold.

This threshold is the car depreciation limit for income tax purposes. To find out the current car depreciation limit, contact us.

A car includes passenger vehicles designed to carry a load of less than two tonnes and fewer than nine passengers. Examples include station wagons, four wheel drive vehicles, light trucks, motor homes and camper vans.



For more information, visit www.ato.gov.au/LCT

If you place $|\mathcal{X}|$ in the box, we may contact you for further information.

ABN REGISTRATION FOR COMPANIES, PARTNERSHIPS, TRUSTS AND OTHER ORGANISATIONS



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.

If you place X in the box, we may contact you for further information.



For more information, visit www.ato.gov.au/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:

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

For more information, visit www.ato.gov.au/WET or phone 1300 137 290.

If you place X in the box, we may contact you for further information.

SECTION G: 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.

You should read GST for small business (NAT 3014) if you are unfamiliar with GST. For information on how to get this guide, see 'Useful products and services' on page 22 of the instructions.

Question 28

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

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

Question 29

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

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.





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Question 30 What is the entity's GST turnover?

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

- GST included in their sales to the customers
- sales that are not for payment and are not taxable (for example, some sales to associates)
- sales not connected with an enterprise the entity carries on
- input taxed sales the entity makes
- sales not connected with Australia.

To work out the GST turnover, an entity should calculate its 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

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 Australia.

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

- by transfer of capital assets, or
- 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.

An entity's GST turnover meets the registration turnover threshold if its:

- current GST turnover is at or above the threshold and we are not satisfied that the projected GST turnover is below the threshold
- projected GST turnover is at or above the threshold.

The GST registration turnover threshold is \$75,000 (or \$150,000 for non-profit entities).

Question 31 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 10)
- 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
- expected to be less than \$75,000 (or less than \$150,000 for non-profit entities), it can choose to lodge monthly, quarterly or annually.

Taxi and limousine drivers must lodge monthly or quarterly as they are required to be registered for GST irrespective of their GST turnover.

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, will still need to report those obligations either monthly or quarterly.





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Question 32

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 to use a cash basis of accounting for GST purposes, regardless of their turnover, if they are properly accounting on a cash basis for income tax purposes or are:

- an endorsed charitable institution
- a trustee of an endorsed charitable fund
- a gift deductible entity, or
- a government school.

For more information on endorsement of charities refer to *Endorsement process to access charity tax concessions* (NAT 3192).

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

- a small business entity with an annual turnover (including the 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.

Refer to www.ato.gov.au to determine if you are a small business entity.

If you do not meet any of the criteria above and want to account for GST on a cash basis, this may be possible. You will need to seek permission from us to do so. See 'More information' on page 24.

Non-cash (accruals) basis

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

Question 33

Does the entity import goods into Australia?

You 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, you must be prepared to lodge your activity statements monthly over the internet.

There are also other requirements to qualify for the Deferred GST on imports scheme. For more information or to apply to join the scheme visit **www.ato.gov.au** and search for 'Application to defer GST on imported goods' or phone **1300 130 915** between 8.00am and 6.00pm, Monday to Friday.

SECTION H: FUEL TAX CREDITS

Most fuel used in your business is eligible for fuel tax credits including fuel used in equipment, tools, machinery and heavy vehicles (those with a GVM greater than 4.5 tonne) that travel on a public road.

For a complete list of eligible and ineligible fuels and activities, refer to *Fuel tax credits for business* (NAT 14584), which can be found at **www.ato.gov.au/fuelschemes**

If you are a non-profit organisation operating emergency vehicles or vessels and you are not registered for GST and not required to register for GST, do not use this form to register for fuel tax credits. For more information, refer to Fuel tax credits – domestic electricity generation and non-profit emergency vehicles or vessels (NAT 15621).

For more information about fuel tax credits or the energy grants credits scheme phone **13 28 66** between 8.00am and 6.00pm, Monday to Friday.

Question 34

Does the entity need to register for fuel tax credits?

You can check your eligibility for fuel tax credits using the fuel tax credits eligibility tool under 'Online Services' at www.ato.gov.au/fuelschemes

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







Question 35 From what date is the entity eligible for fuel tax credits?

This is the date the entity first acquires fuel for a use which is eligible for fuel tax credits. This date cannot be before the date provided at question 29 (date of GST registration) or 1 July 2006 (when fuel tax credits commenced).

Question 37

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.

SECTION I: PAY AS YOU GO (PAYG) WITHHOLDING About 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 us.

An entity will need 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
- directors' remuneration
- employment termination payments
- unused leave
- sickness payments, or
- accident payments.

Other payments that require withholding include payments:

- made under voluntary agreements
- made under labour hire arrangements
- made to suppliers that do not quote their ABN in relation to a supply they make in the course of their enterprise
- that are specified by regulation
- that are 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 specified by regulation
- payments to religious practitioners
- certain payments to foreign residents.



EXPLANATIONS

- Individual may be an employee, office holder, director, pensioner or contractor.
- Voluntary agreement agreement between a payer and independent contractor (payee) for the payer to withhold amounts from payments made to the payee for work and services. The payee must be an individual and must have an ABN to enter into such an agreement, 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 the entity may be making. See 'More information' on page 24.

Question 38

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

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

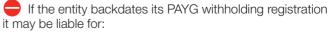
Examples of payments where withholding is required include payments:

- to employees
- to labour hire workers
- of investment income to Australian residents
- of interest, dividends, royalties or fund payments to non-residents.

The entity must:

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

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



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







Question 42 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
- use the ATO payment summary forms.

For more information about reporting electronically, see 'Useful products and services' on page 22.

Question 43

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

'Investment income' includes interest and dividends.

A 'fund payment' is a defined term in tax law and is a payment generally made by managed investment trusts.

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 45 – 47 collect information about individuals and organisations associated with the entity.

Question 45

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

Every company conducting or deriving business in Australia, or income from property, will be represented by a public officer, unless exempted by us. The public officer is appointed by the company, its authorised agent or attorney within three months of carrying on a business or deriving income in Australia. 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. For further information, refer to section 252 of the *Income Tax Assessment Act 1936*. This also applies to non-resident entities applying for an ABN.

Question 46

Who are the individuals associated with the entity?

Individuals associated with the entity must be provided here:

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







SECTION L: DECLARATION

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

Authorised individuals

The following individuals are authorised by the entity:

- a partner of the partnership
- a director of the company
- the public officer of the company
- the trustee of the trust
- an office holder of the association
- any person authorised in writing by an individual from the above list, for example, a registered tax agent, accountant or trusted employee.

If you are not an authorised individual, ensure that you get an authorised individual to sign the declaration.

ABN entitlement

The entity must satisfy the entitlement criteria on page 4 of these instructions.

If you have not verified the entity's entitlement to an ABN, do so before signing the declaration.

Penalties may be imposed for giving false or misleading information.

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 your application for your own records before you send it to:

Australian Business Register PO Box 3000 ALBURY NSW 2640

We will aim to provide a decision on your application within 28 days of receiving all the necessary information. If your application is incomplete, incorrect or needs checking, it may take longer. Do not lodge another application during this time.







THE AUSTRALIAN BUSINESS REGISTER 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. Some of the information we collect will appear on the Australian Business Register (ABR). Selected information may be made publicly available and some may be passed to other government agencies, including Commonwealth, state, territory and local government agencies where authorised by law.

INFORMATION AVAILABLE TO THE PUBLIC

Australian Business Register (ABR)

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

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- ABN status (date of effect of the ABN registration)
- entity name
- entity type (such as superannuation fund, company, trust)
- trading 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 www.abr.gov.au

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

Assistant Registrar Australian Business Register PO Box 341 NEWCASTLE NSW 2300

Further information about the ABR can be obtained from www.abr.gov.au or by phoning 13 28 66 between 8.00am and 6.00pm, Monday to Friday.

Suppressing ABR information

In exceptional circumstances, you can request that certain information that would otherwise be made available to the public, be suppressed. 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 suppressed
- a copy of any supporting material
- $\hfill\blacksquare$ the reasons for the suppression.

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

ABN REGISTRATION FOR COMPANIES, PARTNERSHIPS, TRUSTS AND OTHER ORGANISATIONS

Assistant Registrar Australian Business Register PO Box 9977 NEWCASTLE NSW 2300





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INFORMATION NOT AVAILABLE TO THE PUBLIC

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

- the name and contact details of authorised contact persons
- tax file numbers
- telephone numbers
- 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 a wide range of other Commonwealth, state, territory and local government agencies.

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

TAX FILE NUMBERS

We are authorised by the *Taxation Administration Act 1953* to ask you to provide the tax file numbers of the entity and its associates. This information is used to correctly identify the entity and its associates. You are not required by law to provide this information. However, quoting TFNs reduces the risk of administrative error that could delay the processing of this form.

WHAT TO DO IF YOU ARE CONCERNED ABOUT PRIVACY ISSUES

If you have privacy concerns you can obtain further information from the Privacy Commissioner's website, www.privacy.gov.au







USEFUL PRODUCTS AND SERVICES

The ATO produces a number of products that may be useful to your business or non-profit organisation.

SMALL BUSINESS

You can order the following forms and publications from **www.ato.gov.au/onlineordering** or by phoning **1300 720 092** 24 hours a day, 7 days a week:

- Tax basics for small business (NAT 1908) provides an overview of the tax system for small businesses
- Record keeping for small business (NAT 3029) describes the records you need to keep and how to keep basic paper records
- GST for small business (NAT 3014)
- Fuel tax credits for business (NAT 14584).

NON-PROFIT

You can order the following forms and publications from www.ato.gov.au/nonprofit or by phoning 1300 130 248 between 8.00am and 6.00pm, Monday to Friday:

- Tax basics for non-profit organisations (NAT 7966)
- Income tax guide for non-profit organisations (NAT 7967)
- GiftPack (NAT 3132)

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- Application for endorsement as a deductible gift recipient (NAT 2948)
- Application for endorsement as a tax concession charity or income tax exempt fund (NAT 10651).

ONLINE SERVICES

Australian Business Register (ABR)

The ABR is a database of identity information provided by businesses when they register for an ABN. The ABR makes it easier for businesses and all levels of government to interact using a unique identifier – the ABN. The ABR provides instant online access to ABN details and transactions at www.abr.gov.au

Visit the ABR website to:

- register for an ABN and other tax obligations, such as GST and PAYG withholding
- register for an AUSkey (if your business has an ABN you can apply for an AUSkey, a single key to access government online services)
- access and update your own business details (if you have an Administrator AUSkey)
- check information (such as the GST status and ABN of other businesses) for ordering and invoicing purposes by selecting the 'Search for an ABN using ABN Lookup' link
- apply for a tax file number. This service is not available to individuals (sole traders).

Business Portal

The Business Portal is a free, secure website that allows you to manage your business tax affairs online. You can:

- view, prepare, lodge and revise activity statements
- view and request refunds from
 - income tax accounts
 - fringe benefits tax accounts
 - excise accounts
 - some superannuation accounts
- view your statement of account
- update your registration details
- transfer funds between your accounts
- communicate with us through a secure mailbox.

ABN REGISTRATION FOR COMPANIES, PARTNERSHIPS, TRUSTS AND OTHER ORGANISATIONS









Registered Software Facility Product Register

Before making a decision on a tax-related software package, refer to the register at www.ato.gov.au/softwaredevelopers to find a commercially available package that meets your business needs and the requirements of the ATO.

Business Enterprise Centres

Business Enterprise Centres are located in city and country areas throughout Australia to help you to expand your existing business or to explore new business ideas. They offer:

- free practical business assistance
- referral to specialist advisers such as accountants and lawyers
- help through the maze of government departments and regulations
- business workshops
- business information
- problem solving.



For more information, visit www.beca.org.au

Business website

www.business.gov.au is an online government resource for the Australian business community. It provides business with a wide range of services and information about start-up, tax, licensing and legislation, as well as significant transactions such as tax compliance and licence applications.

The site enables businesses to comply with government requirements more simply and conveniently by providing free online access to essential information and services.

New Enterprise Incentive Scheme (NEIS)

NEIS is run by the Department of Education, Employment and Workplace Relations. It helps eligible unemployed people to establish commercially viable new businesses through a comprehensive package of assistance. Assistance includes:

- training in small business management, business skills and business plan development
- NEIS Allowance for up to 52 weeks following training, equivalent to the basic adult rate of Newstart Allowance
- business advice and mentor support during the first year of business operation.



For more information, visit www.deewr.gov.au







MORE INFORMATION

INTERNET

- Visit www.ato.gov.au download publications, rulings and other general tax information for businesses.
- Visit www.business.gov.au this is an interactive service providing easy access to business information and transactions with government.

PHONE

- General business enquiries phone **13 28 66** to:
- order the correct ABN application form, update information or get advice about your old ABN
- get advice on most small business tax issues, including GST rulings, Australian business number, PAYG instalments, PAYG withholding, amounts withheld from employees' wages, business deductions, preparation of activity statements, account information for activity statement lodgment and payment, fuel tax credits, wine equalisation tax, luxury car tax, fringe benefits tax and fuel schemes.
- Superannuation enquiries phone 13 10 20.
- Personal tax enquiries phone **13 28 61** for individual income tax, tax file number and general personal tax enquiries.
- Non-profit enquiries phone **1300 130 248** to directly access trained staff.

Our phone services are available from 8.00am to 6.00pm (EST), Monday to Friday.

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 www.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

Translating and teletype phone services are available 24 hours a day, 7 days a week.

FREE SEMINARS

Seminars are held on tax basics for small business which cover GST, PAYG, activity statements and record keeping. For more information, visit our website at **www.ato.gov.au** or phone **1300 661 104**.

ADVISORY VISITS

You may like to have a tax officer visit you at work or home to explain various aspects of tax for your business. Phone **13 28 66** to arrange a confidential visit.









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