



**6 What is the other name of the entity (if applicable)?**

This is the name by which the entity is commonly known.

As above  If this name is the same as the name of the entity provided at question 5, cross this box.

Grid of 50 empty boxes for text entry.

**7 Does the entity have a tax file number?**

➤ See instructions page 5

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

Yes  Please provide the tax file number

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

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

**Section B: Address details**

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

➤ See instructions page 6

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

This must not be a post office box number or other delivery point address.

Grid of 50 empty boxes for address details, with labels for Suburb/town/locality, State/territory, Postcode, and Country if outside Australia.

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

➤ See instructions page 6

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

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

Grid of 50 empty boxes for postal address details, with labels for Suburb/town/locality, State/territory, Postcode, and Country if outside Australia.

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

➤ See instructions page 6

Please use BLOCK LETTERS and print one character in each box, including full stops.

Provide only ONE email address.

Grid of 50 empty boxes for email address.



## Section C: **Online (internet) services**

See instructions **page 6**

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

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

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

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

No  Go to question 12

Yes  You **must** provide an email address at question 10.

If you select this option you will be sent a CD-ROM and more information about your online services registration.







## Section F: Goods and services tax (GST)

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

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

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

➤ See **Useful products and services** on page 15 of the instructions for more information on how you can obtain a copy of this publication.

### 20 Is the entity required by law to register for GST?

An entity is required to register for GST if it:

- is carrying on an enterprise and its annual turnover is \$50,000 or more (\$100,000 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 21

Yes  Go to question 22

### 21 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 H: Associates of the entity on page 8

Yes  Go to question 22

➤ See instructions page 9

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

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

- its annual turnover met or exceeded the threshold turnover of \$50,000 (or \$100,000 for non-profit organisations)
- it commenced supplying taxi or limousine travel for fares
- it commenced representation of an incapacitated entity, or
- it commenced in its capacity as a resident agent for a non-resident.

Where an entity is volunteering to register for GST, it may choose its date of registration.

ⓘ The date of registration for GST cannot be before the date provided at question 15.

Date of registration   /   /

### 23 What is the entity's annual turnover? (Place an in ONE box only)

➤ See instructions page 9

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

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

\$0 to  \$49,999    \$50,000 to  \$99,999    \$100,000 to  \$1 million    \$1,000,001 to  \$19,999,999    \$20 million and over

You must select 'monthly' at question 24, register for online services at question 11, and provide an email address at question 10.

### 24 How often will the entity lodge its activity statement?

➤ See instructions page 9

If the entity's annual turnover is:

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

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

Monthly     Quarterly     Annually

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

➤ See instructions page 10

There are two ways for accounting for GST, cash or non-cash (accruals). Accounting for GST on a CASH BASIS means the entity accounts for the GST for its sales when it receives payment for them.

Accounting for GST on a NON-CASH BASIS (accruals) means that the entity will account for GST on its sales when it has issued an invoice or received any part of the payment, whichever occurs first.

ⓘ Not all entities are allowed to account for GST on a cash basis. You must read page 9 of the instructions before nominating the cash basis.

Cash     Non-cash (accrual)

### 26 Does the entity import goods or services into Australia?

➤ See instructions page 10

See page 10 of the instructions if you want information about deferring GST on imports.

No     Yes









## Section J: Self managed superannuation fund trustee disclosure

### 32 Is the entity a self managed superannuation fund?

No  Go to Section K: Declaration on page 12

Yes  Complete this section

The following questions determine eligibility to be a trustee, responsible officer, or a body corporate trustee of a self managed superannuation fund.

**!** Please note that these questions must be answered on behalf of all individual trustees, a body corporate trustee, and responsible officers of a body corporate trustee.

The following questions determine eligibility to be a trustee, responsible officer, or a body corporate trustee of a self managed superannuation fund.

#### Privacy

The Tax Office is authorised by the *Superannuation Industry (Supervision) Act 1993* to collect the information in this section. This information will be used to assess your eligibility to be a trustee or responsible officer of a body corporate trustee of a self managed superannuation fund. This information will only be disclosed where permitted by law. Agencies we routinely disclose this information to include APRA and the Australian Securities & Investments Commission.

### 33 Does the fund intend to be a self managed superannuation fund for 12 months or longer?

No  Yes

**▶** See instructions page 12

### 34 Trustee disclosure supplementary questions Individual trustees of a self managed superannuation fund

Have any of the trustees been convicted of an offence in respect of dishonest conduct in the Commonwealth or any state, territory or foreign country?

No  Yes

Has a civil penalty order ever been made in relation to any of the trustees?

No  Yes

Are any of the trustees an undischarged bankrupt?

No  Yes

Have any of the trustees been notified that they are a disqualified person by the Regulator (the Tax Office or APRA)?

No  Yes

#### Corporate trustee of a self managed superannuation fund

Does the company know or have reasonable grounds to suspect, that a person who is, or is acting as, a responsible officer of the body corporate is a disqualified person?

No  Yes

Has a receiver, or a receiver and manager, of the company been appointed?

No  Yes

Has the company been placed under official management?

No  Yes

Has a provisional liquidator of the company been appointed?

No  Yes

Is the company being wound-up?

No  Yes

