



Australian Government

Australian Business Register

Australian Taxation Office

ABN registration for superannuation entities

Use this application to register for an Australian business number (ABN).

WHO CAN APPLY

Superannuation entities that are applying for an ABN.

Use this application to register for:

- an ABN
- goods and services tax (GST)
- a tax file number

Also use this application to elect to be regulated under the *Superannuation Industry (Supervision) Act 1993* (SIS Act).

WHAT YOU NEED TO DO

- 1 Detach the application form, *Application for ABN registration for superannuation entities*, from the inside back cover.
- 2 Complete the application form using the instructions.
- 3 Sign and date the declaration.
- 4 Send the completed application form to the address on the last page of the form.



Don't complete the application form if you:

- are a company, partnership or trust – use *ABN registration for companies, partnerships, trusts and other organisations* (NAT 2939), or
- need to change your existing registration details – phone **13 28 66** to do this.



Make sure the application is signed and dated before it is lodged. Unsigned applications will be returned.



If you need help with anything in this application see page 16 for more information.



You can register for an ABN online at www.abr.gov.au

OUR COMMITMENT TO YOU

The information in this publication is current at June 2005.

In the taxpayers' charter we commit to giving you information and advice you can rely on.

If you try to follow the information contained in our written general advice and publications, and in doing so you make an honest mistake, you won't be subject to a penalty. However, as well as the underpaid tax, we may ask you to pay an interest charge.

We make every effort to ensure that this information and advice is accurate. If you follow our advice, which subsequently turns out to be incorrect, or our advice is misleading and you make a mistake as a result, you won't be subject to a penalty or interest charge although you'll be required to pay any underpaid tax.

You are protected under GST law if you have acted on any GST information in this publication. If you have relied on GST advice in this Tax Office publication and that advice has later changed, you will not have to pay any extra GST for the period up to the date of the change. Similarly, you will not have to pay any penalties or interest.

If you feel this publication does not fully cover your circumstances, please seek help from the Tax Office or a professional adviser. Since we regularly revise our publications to take account of any changes to the law, you should make sure this edition is the latest. The easiest way to do this is by checking for a more recent version on our website at www.ato.gov.au

PRIVACY OF INFORMATION

The Tax Office is authorised by the tax laws to ask for information on this application. We need this information to help us administer those laws.

For more information about this application and your privacy, see **The Australian Business Register and your privacy** on page 13. If you need more information about how the tax laws protect personal information, or you have any concerns about how the Tax Office handles personal information, phone **13 28 61**, between 8.00am and 6.00pm, Monday to Friday.

© COMMONWEALTH OF AUSTRALIA 2005

This work is copyright. Apart from any use as permitted under the *Copyright Act 1968*, no part may be reproduced by any process without prior written permission from the Commonwealth available from the Attorney-General's Department. Requests and enquiries concerning reproduction and rights should be addressed to the Commonwealth Copyright Administration, Copyright Law Branch, Attorney-General's Department, Robert Garran Offices, National Circuit, Barton ACT 2600 or at <http://www.ag.gov.au/cca>

PUBLISHED BY

Australian Taxation Office
Canberra
June 2005

CONTENTS

INSTRUCTIONS TO HELP YOU COMPLETE YOUR APPLICATION	2
ABOUT THE ABN	3
PROOF OF IDENTITY	3
HOW TO COMPLETE THE APPLICATION FORM	4
Section A: Entity information	4
Section B: Address details	6
Section C: Online (internet) services	6
Section D: Contact details	7
Section E: Entity activity details	7
Section F: Goods and services tax (GST)	9
Section G: Financial account details	10
Section H: Associates of the entity	11
Section I: Notice of election for superannuation entities	11
Section J: Self managed superannuation fund trustee disclosure	12
Section K: Declaration	12
THE AUSTRALIAN BUSINESS REGISTER AND YOUR PRIVACY	13
USEFUL PRODUCTS AND SERVICES	15
MORE INFORMATION	16
APPLICATION FORM	inside back cover

INSTRUCTIONS TO HELP YOU COMPLETE YOUR APPLICATION

The ABN application consists of the application form and the instructions that will help you complete the form. On the form, some questions will have directions and information provided to help you give the right answers. Other questions will direct you to refer to these instructions for more detailed information.


If you are unsure or need help completing your application, see **More information** on page 16.

You can also register for an ABN online at www.abr.gov.au – if there are no problems with your online application you will receive your ABN immediately.

BEFORE COMPLETING THIS APPLICATION

Note the time you start working on your application. At the end of the application, you will be asked to record the time taken to complete your application, including the time taken to do calculations and obtain information.

WHEN COMPLETING THE APPLICATION

■ Refer to these instructions where a question shows a message like this:  See instructions page 5

- Initial the application where directed.
- Print clearly, using a black pen only.
- Use BLOCK LETTERS and print one character in each box.

- Place an in all relevant boxes.
- Do not use pins or staples to attach any extra details you may provide.

AFTER COMPLETING THE APPLICATION

- Sign the declaration.
- Record the time taken to complete the application form. This includes the time taken to do calculations and obtain information.
- Make a copy of the application form for the entity's records.
- Mail your application form to:

**The Registrar
Australian Business Register
Australian Taxation Office
PO Box 9802
DANDENONG VIC 3175**

DON'T USE THIS APPLICATION IF:

- the entity is a company, partnership, trust or a government entity – you need to use *ABN registration for companies, partnerships, trusts and other organisations* (NAT 2939)
- you are a sole trader – you need to use *ABN registration for individuals (sole traders)* (NAT 2938)
- the entity has an ABN and wants to add another registration (for example, GST) or needs to change details, or
- the entity had previously cancelled its ABN and now needs one.

You can order the correct form, update information or get advice about your old ABN by phoning **13 28 66** between 8.00am and 6.00pm, Monday to Friday.

ABOUT THE ABN

ABNs were introduced on 1 July 2000 so businesses in Australia could deal with government departments and agencies using a single identification number.

An ABN is usually required if the entity is registering for GST.

The ABN is a public number which does not replace the entity's tax file number.

When the entity receives its ABN, selected business details will be placed on the Australian Business Register (ABR). This register is administered by the Australian Business Registrar, who is also the Commissioner of Taxation. Please see **The Australian Business Register and your privacy** on page 13 for further details.

PROOF OF IDENTITY

Before an entity will be issued an ABN and registered on the ABR, the Registrar must be satisfied that the identity of the entity has been established.

Some of the information requested in the form is used to establish the identity of the entity. This information includes the entity's tax file number. You are not required by law to quote the entity's tax file number (or any other tax file numbers that are requested). However, quoting the entity's tax file number does reduce the risk of administrative errors which may delay the processing of this application.

If the entity does not have a tax file number, it can request one at question 7 on the application.

If we cannot identify the entity from the information you provide, you will be contacted 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 13 for details of the information which will be publicly available on the ABR.

QUESTION 1

Type of entity

Use the following descriptions to identify the type of fund or trust the entity is.

Tax Office regulated self managed superannuation fund

This is a superannuation fund that is regulated by the Tax Office. For funds other than single member funds, a self managed superannuation fund is one where:

- there are four or less members
- all members are trustees, or directors of the trustee company
- there are no trustees or directors who are not members
- there are no members who are employees of other members (unless they are relatives), and
- no trustee of the fund receives any remuneration for their services as trustee.

A single member fund is a self managed superannuation fund if the fund has a corporate trustee and the member is:

- the sole director of the company, or
- one of only two directors where the other director is a relative, or
- one of only two directors and not an employee of the other director, and
- no trustee of the fund receives any remuneration for their services as trustee.

A single member fund is also a self managed superannuation fund if the fund does not have a corporate trustee and the member is one of only two individual trustees and:

- the other trustee is a relative, or
- is not an employee of the other trustee, and
- no trustee of the fund receives any remuneration for their services as trustee.

There are some exceptions to these general rules. For full details of the definition, refer to Section 17A of the *Superannuation Industry (Supervision) Act 1993* (SIS Act).

⊖ Trustees should carefully consider the obligations of running a self managed superannuation fund before continuing this registration. More information can be obtained about these responsibilities by visiting www.ato.gov.au/super and obtaining a copy of *Self managed superannuation funds – Role and responsibilities of trustees* (NAT 11032) or by phoning us on **13 10 20** between 8.00am and 6.00pm, Monday to Friday.

Australian Prudential Regulation Authority (APRA) regulated superannuation fund

This is a superannuation fund that is regulated by APRA. This covers all regulated superannuation funds that are not self managed superannuation funds.

Non regulated superannuation fund

This is a superannuation fund that does not satisfy the provisions of section 19 of the SIS Act. The fund has not made an election to become a regulated superannuation fund and is not intending to make such an election using this application.

Exempt public sector funds (which are not intending to elect to be regulated) should cross this box.

Pooled superannuation trust

No additional instructions provided.

Approved deposit fund

No additional instructions provided.

QUESTION 2

Type of APRA fund

You only need to answer this question if you selected 'Australian Prudential Regulation Authority (APRA) regulated superannuation fund' at question 1.

Public offer fund

This type of superannuation fund can be joined by members of the public. It is a regulated fund consisting of pooled superannuation sold commercially, for example, through life companies, bank subsidiaries or financial planners. This category includes master trusts (where a large number of unconnected individuals or companies operate their superannuation arrangements under a single common trust deed) and personal superannuation products.

Non-public offer fund

This is a superannuation fund with more than four members and with membership limited to employees of an employer or group of employers.

Public sector fund

This is a superannuation fund that forms part of a public sector scheme.

Public sector superannuation scheme

This is a superannuation scheme that is established by or under:

- a law of the Commonwealth or a state or territory, or
- the authority of the Commonwealth or a state or territory, or
- the authority of a municipal corporation, a local governing body, or public authority constituted under a Commonwealth, state or territory law.

Small APRA fund

This is a superannuation fund with four or less members that has an approved trustee under Part 2 of the SIS Act.

⊖ Funds with four or less members that do not meet this description or the definition of a self managed superannuation fund are strongly advised not to make an election to become a regulated superannuation fund. The trustees of such a fund would risk APRA appointing a replacement trustee.

QUESTION 3

Is the entity a government organisation?

If the entity is a government organisation indicate the tier of government that it belongs to.

QUESTION 4

What is the structure of the entity?

If the entity has:

- only accumulation accounts tick the 'Accumulation fund' box
- only defined benefit accounts tick the 'Defined benefit fund' box, or
- both accumulated and defined benefit accounts, tick the 'Both accumulation and defined benefit fund' box.

ⓘ If the entity has defined benefit members and is an APRA regulated superannuation fund indicate the number of defined benefit members in the entity. This will ensure that the fund complies with membership rules which generally require defined benefit funds to have at least 50 defined benefit members.

QUESTION 5

What is the name of the entity?

This should be the name of the entity that appears in the trust deed or governing rules.

Unless the name of the entity changes at a later date, it should continue to be written in the same manner as shown in the trust deed or governing rules when dealing with the Tax Office.

QUESTION 6

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

No additional instructions provided.

QUESTION 7

Does the entity have a tax file number?

If you answer 'No' to this question, you must indicate if the entity wants to apply for a tax file number.

If you answer 'Yes' to this question, you must provide the tax file number of the entity applying for the ABN.

Section B: Address details

QUESTION 8

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

This is the physical street address of the entity and where the main activity takes place.

For large APRA regulated superannuation funds this address would normally be the site of the administration of the fund.

For self managed superannuation funds and small APRA regulated superannuation funds this address may be the residential address of one or more of the trustees.

QUESTION 9

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

The address that you provide here will be used by government departments and agencies to contact the entity by mail. This may include important legal notices, including those under the SIS Act.

Please make sure the address you supply is appropriate for receiving this type of mail.

QUESTION 10

What is the entity's email address for correspondence?

Where possible, the Tax Office would like to do business with its clients online, via the internet. If the entity would like to receive correspondence by email (where possible) please provide an email address here.

- !** You must provide an email address if the entity:
- registers for GST and its annual turnover is \$20 million or more
 - is an importer, intending to defer the payment of GST on imported goods, or
 - wants to maintain its details in the ABR over the internet.

Section C: Online (internet) services

QUESTION 11

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

You must answer YES to this question if the entity:

- registers for GST and its annual turnover is \$20 million or more (as activity statements are required by legislation to be lodged electronically)
- is an importer, intending to defer the payment of GST on imported goods, or
- wants to maintain its details in the ABR over the internet.

For other entities use of our online services is optional.

Maintaining your privacy is very important to us, so you will need a free Tax Office digital certificate to access many of our online services.

If you answer YES to this question, we will send you three separate and important pieces of information – an email, a password and PIN letter, and an online services set-up CD-ROM. In combination, the information contained in these items will allow you to obtain and install a Tax Office digital certificate.

➤ See **Useful products and services** on page 15.

Section D: **Contact details**

QUESTION 12

Who is the authorised contact person for the entity?

The person nominated as a contact must be able to deal with any issues that may arise regarding the ABN of the entity, its business accounts and matters relating to the SIS Act. This person must be authorised to make alterations or updates on behalf of the entity.

Preferred language

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

QUESTION 13

Is the authorised contact a tax agent?

No additional instructions provided.

QUESTION 14

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

No additional instructions provided.

Section E: **Entity activity details**

QUESTION 15

On what date did the entity come into existence?

For funds established by state, territory or Commonwealth statute, provide the date on which the first contribution was made.

For funds other than those established under state, territory or Commonwealth statutes, a superannuation fund comes into existence after the trust deed has been signed and property has been set apart for the benefit of identified members, for example, when the fund receives its first contribution. In accordance with legal practice, this most commonly occurs on the same day as the trust deed is executed.

QUESTION 16

Does the entity have more than one location in Australia?

No additional instructions provided.

QUESTION 17

In which states or territories does the entity have locations?

No additional instructions provided.

QUESTION 18

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

This question deals with effective control of the entity by Commonwealth, state, territory or local governments.

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 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 funds or trusts.

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 19

Is the entity a resident of Australia for tax purposes?

A superannuation fund is a resident fund at a particular time if the following three conditions apply at any time during the year of income when it was in existence.

- A** If the fund has an active member, then the total accumulated entitlements of the resident active members (at the relevant time) must make up at least 50% of the total accumulated entitlements of all active members.
- B** The fund was established in Australia or any asset of the fund is situated in Australia.
- C** The central management and control of the fund is in Australia, or the fund trustees or directors of the corporate trustee are absent from Australia for a continuous period of less than two years.

❗ A trustee temporarily returning to Australia for 28 days or less is deemed to have been outside Australia for that period. Short trips back to Australia cannot be used to re-trigger the two year period by returning for 28 days or less. For example, a trustee leaves Australia on 1 January 2002, returns on 1 January 2003 for 27 days, and leaves again before finally returning on 1 February 2004. In this case, the trustee is considered to have been outside Australia from 1 January 2002 to 1 February 2004, a period of more than two years.

Active members

An active member at the relevant time is someone:

- who has made contributions to the fund at that time, or
- for whom contributions to the fund have been made and the contributions relate to the year of income in which the relevant time occurs.

A member is excluded from being an active member if, at the relevant time:

- they are not a resident of Australia
- they are not a contributor, and
- the only contributions that have been made on their behalf since they ceased being a resident were made in respect of a time when they were a resident.

Section F: Goods and services tax (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 for more information on how you can obtain a copy of this publication.

QUESTION 20

Is the entity required by law to register for GST?

No additional instructions provided.

QUESTION 21

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

If choosing to register for GST, the entity will be expected to stay registered for 12 months.

⊖ If an entity applies for cancellation of registration within 12 months of being registered, the registration may or may not be cancelled, depending upon the particular circumstances.

QUESTION 22

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

No additional instructions provided.

QUESTION 23

What is the entity's annual turnover?

The entity's annual turnover is the greater of its current or projected annual turnover where:

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

In either case, the following supplies should not be included:

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

ⓘ The value of supplies in both calculations excludes GST.

The amount of projected annual 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.

GST uses annual turnover to determine a number of threshold events.

An entity's annual turnover meets the turnover threshold if its:

- current annual turnover is at or above the turnover threshold, unless the Tax Office is satisfied that the projected annual turnover is below the threshold, or
- projected annual turnover is at or above the turnover threshold.

The GST turnover threshold is \$50,000 (or \$100,000 for non-profit entities).

ⓘ If the entity's annual turnover is \$20 million or more, it is required to lodge a monthly activity statement electronically. (The entity's email address must be provided at question 10 and you must answer 'Yes' at question 11 and answer 'monthly' at question 24.)

QUESTION 24

How often will the entity lodge its activity statement?

If the entity's annual turnover is less than \$20 million, it is normally required to lodge its activity statement quarterly. However, the entity can choose to lodge a monthly activity statement.

If the entity expects its turnover to be less than \$50,000, or is a non-profit organisation with turnover less than \$100,000, it may choose to report and pay or claim GST once a year (annually). Taxi drivers and agents for non-residents are required to be registered and are not eligible to report annually.

If the entity elects to report GST annually and has other obligations such as pay as you go (PAYG) withholding for employees, it will still need to report those obligations either monthly or quarterly.

QUESTION 25

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

There are two ways for accounting for GST: cash or non-cash (accruals).

Cash accounting

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

An entity can choose to use a cash basis of accounting for GST purposes if it is a:

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

An entity can also choose a cash basis of accounting for GST if its annual turnover is:

- \$1 million or less, or
- more than \$1 million (and it is properly accounting on a cash basis for income tax purposes).

If the entity has a turnover of more than \$1 million, and does not account on a cash basis for income tax purposes but it wants to account for GST on a cash basis, you can talk to a tax officer. See **More information** on page 16.

Non-cash accounting (accrual)

Accounting for GST on a non-cash basis (accruals) means the entity accounts for the GST on its sales when it has issued an invoice or received any part of the payment (whichever occurs first).

QUESTION 26

Does the entity import goods or services into Australia?

Importers may be eligible to defer payment of GST on imports. To participate in this scheme, an entity must lodge its activity statement monthly via the internet.

➔ For more information please phone **1300 130 915** between 8.00am and 6.00pm, Monday to Friday.

Section G: Financial account details

QUESTION 27

What are the entity's financial institution account details for Tax Office refunds?

No additional instructions provided.

Section H: Associates of the entity

This section collects information about corporate trustees, individual trustees, members of self managed superannuation funds and directors of corporate trustees.

QUESTION 28

Does the entity have a corporate trustee?

If the trustee is a constitutional corporation, the trustee's full name, Australian Company Number or Australian Registered Body Number, and tax file number should be provided here. If the corporate trustee chooses not to disclose its tax file number, it must also provide on a separate piece of paper its business address and the date it commenced, registered or became incorporated.

QUESTION 29

Is the entity a self managed superannuation fund?

No additional instructions provided.

QUESTION 30

What are the details of individuals associated with the entity?

All entities must provide details of their individual trustees where the entity does not have a corporate trustee.

Self managed superannuation funds must also provide details of each member of the fund and details of each of the directors of the corporate trustee. Where the members are also individual trustees or directors of the corporate trustee, both 'position held' boxes should be completed.

All individuals associated with the entity should provide their tax file numbers here. If an individual trustee, director or member chooses not to disclose their tax file number, they must provide their residential address on a separate piece of paper and attach this to the application.

Section I: Notice of election for superannuation entities

QUESTION 31

Is the entity electing to be regulated under the *Superannuation Industry (Supervision) Act 1993*?

This section deals with the election that superannuation entities may make under the SIS Act.

The trustee(s) of the superannuation entity must complete this notice of election if the entity is to be regulated under the SIS Act and be eligible for tax concessions.

ⓘ An approved deposit fund, a pooled superannuation trust or a superannuation fund that chooses not to be regulated should **not** complete the notice of election.

⊖ If the notice of election is not completed correctly, the election may be invalid and the superannuation entity may not be regulated or eligible for tax concessions.

The superannuation entity electing to be regulated must indicate if:

- the governing rules of the entity provide that the sole or primary purpose of the entity is the provision of old age pensions. (Regulation is on the basis of the pensions power under the Constitution), and/or
- the entity trustee is a constitutional corporation pursuant to a requirement in the governing rules. (Regulation is on the basis of the corporations power under the Constitution).

Pensions power only

If the trustee is not a corporation, each individual trustee of the entity must sign in the space provided.

Corporate trustees only

If the trustee is a corporation, the notice must be signed in a way that is effective in law and binds the corporate trustee. The corporate trustee's common or official seal must be used in making the election. However, the common seal requirements have been removed with the passing of the *Financial Sector Reform (Amendments and Transitional Provisions) Act (No. 1) 2000*. The seal will only then need to be used if it is otherwise necessary to bind the body corporate (for example, if the trustee's articles of association require it).

Section J: **Self managed superannuation fund trustee disclosure**

QUESTION 32

Is the entity a self managed superannuation fund?

No additional instructions provided.

QUESTION 33

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

Indicate whether or not, in the trustee's opinion, the self managed superannuation fund intends to be in operation as a self managed superannuation fund for twelve months or longer.

QUESTION 34

Trustee disclosure supplementary questions

A number of supplementary questions that apply to **individual** or **corporate trustees** must also be completed. If applicable, these questions determine eligibility to be a trustee, responsible officer, or a body corporate trustee of a self managed superannuation fund.

Section K: **Declaration**

Once you have completed the application you are required to read the declaration.

By signing the declaration you are stating that:

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

Authorised persons

A trustee of the entity or a director or secretary of the corporate trustee is authorised to sign the application.

ⓘ If you are not an authorised person you must get an authorised person to sign the declaration.

⚠ Please note that penalties may be imposed for making a false declaration.

THE AUSTRALIAN BUSINESS REGISTER AND YOUR PRIVACY

The information requested in this application is authorised by the following Acts:

- *A New Tax System (Australian Business Number) Act 1999*
- *Income Tax Assessment Act 1936*
- *A New Tax System (Goods and Services Tax) Act 1999*
- *Taxation Administration Act 1953*
- *Australian Prudential Regulation Authority Act 1998*, and
- *Superannuation Industry (Supervision Act) 1993*.

The information provided will help the Tax Office to administer these Acts and the taxation law.

PUBLICLY AVAILABLE INFORMATION AND YOUR PRIVACY

Some of the information collected in this application form will appear on the ABR. The information listed below is available for free by phoning **13 28 66** between 8.00am and 6.00pm, Monday to Friday or by visiting the Business Entry Point website at www.abr.business.gov.au This includes:

- ABN
- 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 of effect (if applicable)
- Deductible gift recipient status and date of effect (not applicable to superannuation entities)
- Australian Company Number or Australian Registered Body Number (not applicable to superannuation entities)
- the date of an ABN change – if the Registrar has changed the entity's ABN, and
- the date of ABN cancellation – if the Registrar has cancelled the entity's registration in the ABR.

From 1 July 2005, an entity's endorsement to access charity tax concessions and date of effect will also appear on the ABR (not applicable to superannuation entities).

This information will allow members of the public to find out whether they are dealing with registered entities, whether those entities are registered for GST, whether those entities are endorsed to access charity tax concessions (from 1 July 2005), or whether gifts made to those entities are tax deductible.

Some or all of this information may be regularly provided in bulk using internet or alternate electronic means to third parties. A fee to cover the administrative costs of providing this information may be charged 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 further pages. You will be provided with the same information that is available at no cost to the public online through the Business Entry Point website at www.abr.business.gov.au

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

The Director, ABN Details
Australian Taxation Office
Locked Bag 9500
VIRGINIA BC 4014

OTHER INFORMATION IS 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 Tax Office refunds and GST details, including annual turnover), and
- details of individuals and organisations associated with the entity.

INFORMATION AVAILABLE TO GOVERNMENT AGENCIES AUTHORISED BY LAW TO RECEIVE IT

The ABN provides a single number for businesses to use in their dealings with all levels of government. To help businesses and government interact more easily, under certain circumstances the Registrar may disclose information provided by the entity to Australian, state, territory or local government agencies.

The Registrar may provide some of this information to other Australian government agencies authorised by law to receive it, for example, law enforcement agencies such as the National Crime Authority and Australian Federal Police, revenue agencies such as the Australian Customs Service, benefit payment agencies such as Centrelink and the Health Insurance Commission, and other agencies such as the Australian Bureau of Statistics.

Data may also be provided to state, territory and local government agencies such as law enforcement agencies, benefit payment agencies and revenue offices carrying out functions under taxation law.

Details of the government agencies regularly receiving information from the ABR can be found on the internet at **www.abr.gov.au**. The link to this list of agencies is prominently located on the Australian Business Register home page. If you need a printed version of this information phone **13 28 66** between 8.00am and 6.00pm, Monday to Friday.

TAX FILE NUMBER

The Tax Office is authorised by *A New Tax System (Australian Business Number) Act 1999* to ask you to provide the tax file numbers of the entity and its associates, but you do not have to provide this information.

This information is used to correctly identify the entity and its associates. Not quoting tax file numbers increases the risk of administrative error and may delay the processing of the registration.

WHAT TO DO IF YOU'RE CONCERNED ABOUT PRIVACY ISSUES

In exceptional circumstances, you can request that certain information that would otherwise be made available to the public via the ABR, 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, please provide a letter detailing the information to be suppressed, a copy of any supporting material and the reasons for the suppression. You can enclose this information with the application and mail it to:

**The Assistant Registrar of the Australian Business Register
PO Box 421
HURSTVILLE BC NSW 1481**

If you have privacy concerns you can obtain further information from the Privacy Commissioner's website at **www.privacy.gov.au** or you can phone us on **13 28 66** between 8.00am and 6.00pm, Monday to Friday.

USEFUL PRODUCTS AND SERVICES

The Tax Office produces a number of products that may be useful.

USEFUL PRODUCTS

Order by phoning **13 28 66** or go to **www.ato.gov.au**

- *Self managed superannuation funds – role and responsibilities of trustees* (NAT 11032).
- *DIY Super – It's your money...but not yet!* (NAT 11393).
- *GST guide for small business* (NAT 3014).

ONLINE SERVICES

Australian Business Register

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**

Business Portal

The Business Portal is a free, secure website that allows you to perform a variety of electronic transactions. You can:

- lodge an activity statement and view details of previously lodged activity statements
- view your business account information, and
- update some business registration details (address, contact details).

The portal is a secure website and to access it you will need to identify yourself using a free Tax Office digital certificate.

Your digital certificate will ensure the security of your online transactions.

For more information visit **www.ato.gov.au/online services**

e-Record

e-Record is a user-friendly, free electronic record keeping package, available in both PC and Macintosh versions. You can download a copy from **www.ato.gov.au/erecord** or phone **1300 139 051** to order a copy on CD-ROM.

Registered Software Facility Product Register

Before making a decision on a tax-related software package, refer to the Registered Software Facility Product Register at **www.ato.gov.au/rsf/business** to find a commercially available package that meets your business needs and the requirements of the Tax Office.

OTHER SERVICES

Government organisations also have products that you may find helpful.

The Business Entry Point website

The Business Entry Point website at **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.

➤ MORE INFORMATION

INTERNET

- Visit www.ato.gov.au/super – download forms, publications and fact sheets for superannuation entities.
- Business Entry Point www.business.gov.au – this is an interactive service providing easy access to business information and transactions with government. It can be used to register for an ABN and GST, or to apply for a tax file number.

PHONE

- Superannuation enquiries phone **13 10 20**.
- General business enquiries phone **13 28 66** – most small business tax issues, including GST rulings, ABN, PAYG instalments, PAYG withholding, deductions from employees' wages, business deductions, preparation of activity statements, account information for activity statement lodgment and payment, wine equalisation tax, luxury car tax, fringe benefits tax and fuel schemes.
- Personal enquiries phone **13 28 61** – individual income tax and general personal enquiries.

FAX

Get information faxed to you about business and individual taxes and superannuation. Phone **13 28 60** and follow the instructions to order a catalogue or to be sent information.

FREE SEMINARS

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

OTHER SERVICES

If you do not speak English well and want to talk to a tax officer, phone the Translating and Interpreting Service on **13 14 50** for help with your call.

If you have a hearing or speech impairment and have access to appropriate TTY or modem equipment, phone **13 36 77**. If you do not have access to TTY or modem equipment, phone the Speech to Speech Relay Service on **1300 555 727**.

📞 Our phone services are available from 8.00am to 6.00pm, Monday to Friday.