



Australian Government
Australian Business Register
Australian Taxation Office

ABN registration for companies, partnerships, trusts and other organisations

Use this application to register for:

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



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



Don't complete this form if you:

- are a sole trader – you need *ABN registration for individuals (sole traders)* (NAT 2938)
- need to change your existing registration details – phone **13 28 66**.



If you are unsure or need help with anything in this product, see page 19 for more information.



Other ways you can apply for an ABN:

- online at www.abr.gov.au
- via your tax agent.

OUR COMMITMENT TO YOU

We are committed to providing you with advice and information you can rely on.

We make every effort to ensure that our advice and information is correct. If you follow advice 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. However, we will not charge you a penalty or interest if you acted reasonably and in good faith.

If you make an honest mistake when you try to follow our advice 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.

You are protected under GST law if you have acted on any GST advice in this publication. If you have relied on GST advice in this publication and that advice later changes, 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 penalty or interest.

If you feel this publication does not fully cover your circumstances, please seek help from the Tax Office or a professional adviser.

The information in this publication is current at July 2007.

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 a more recent version on our website at www.ato.gov.au or contact us.

PRIVACY

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 16. 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.

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CONTENTS

| | | | |
|---|----------|--|-------------------|
| INSTRUCTIONS TO HELP YOU COMPLETE YOUR APPLICATION | 2 | THE AUSTRALIAN BUSINESS REGISTER AND YOUR PRIVACY | 16 |
| ABOUT THE ABN | 3 | USEFUL PRODUCTS AND SERVICES | 18 |
| IS THE ENTITY ENTITLED TO AN ABN? | 3 | MORE INFORMATION | 19 |
| PROOF OF IDENTITY | 4 | APPLICATION FORM | inside back cover |
| 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: Reason for application | 7 | | |
| Section F: Business activity details | 7 | | |
| Section G: Taxation details | 10 | | |
| Section H: Goods and services tax | 12 | | |
| Section I: Fuel tax credit | 14 | | |
| Section J: Pay as you go withholding | 14 | | |
| Section K: Financial account details | 15 | | |
| Section L: Associates of the entity | 16 | | |
| Section M: Declaration | 16 | | |

INSTRUCTIONS TO HELP YOU COMPLETE THIS 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 the instructions for more detailed information.

If you are unsure or need help completing your application, see 'More information' on page 19.


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.

Your tax agent can also lodge your application electronically.


BEFORE COMPLETING THIS APPLICATION

- Work out if the entity is entitled to an ABN – go to 'Is the entity entitled to an ABN?' on page 3.

WHEN COMPLETING THIS APPLICATION

- Refer to these instructions where a question on the form shows a message like this  See Instructions page 5
- Initial the form where directed.
- Print clearly, using a black pen.
- Use BLOCK LETTERS and print one character per box.

S M I T H S T

- Place  in ALL applicable boxes.
- Do not use pins or staples to attach any extra details you may provide.

AFTER COMPLETING THIS APPLICATION

- Sign the declaration.
- Make a copy of the application form for the entity's records.
- Mail your application form to:

Australian Taxation Office
PO Box 3000
ALBURY NSW 2640

DON'T USE THIS APPLICATION IF:

- you are a sole trader – you need *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
- the entity had previously cancelled its ABN and now needs one
- you represent a superannuation entity – you need *ABN registration for superannuation entities* (NAT 2944), or
- you represent a government entity – you need to phone **13 28 66** between 8.00am and 6.00pm, Monday to Friday and request the correct form from a Tax Office customer service officer.

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

Australian business numbers were introduced on 1 July 2000 to enable businesses in Australia to deal with a range of government departments and agencies using a single identification number.

An ABN is usually required if the entity is registering for:

- goods and services tax
- fuel tax credit, or
- pay as you go withholding.

The entity will also need an ABN if it is a non-profit organisation that wants to be endorsed as a:

- deductible gift recipient and/or
- tax concession charity or income tax exempt fund.

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

When the entity receives its ABN, some 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. Please see 'The Australian Business Register and your privacy' on page 16 for further details.

IS THE ENTITY ENTITLED TO AN ABN?

Not all entities are entitled to an ABN. To be entitled to an ABN the entity must meet either criterion 1 or criterion 2.

CRITERION 1

The entity is entitled to an ABN if it is:

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

CRITERION 2

The entity is entitled to an ABN if it can answer 'yes' to the following statements.

- Its activity is carried out in the:
 - form of a business
 - nature of trade, or
 - form of 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.

And for partnerships where all or most of the partners are individuals:

- there is a reasonable expectation of a profit being made.

If the entity does not meet criterion 1 or 2 it is not entitled to an ABN.

➔ If you want to discuss your entitlement to an ABN, you can phone us on **13 28 66** between 8.00am and 6.00pm, Monday to Friday.

PROOF OF IDENTITY

Before an entity will be issued an ABN and registered with the Australian Business Register, 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 (TFN). You are not required by law to quote the entity's TFN (or any other TFNs that are requested). However, quoting the entity's TFN does reduce the risk of administrative errors which may delay the processing of this application.

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

If we can not 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 16 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 your 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'. Please 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 incorporate charitable institutions.

Family partnership

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.

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.

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, or
- 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
- has an arrangement, business or property previously carried on or owned by a company transferred to the unit trust under an arrangement whereby 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.

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.

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, 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 shareholders
- limiting the number of shares held by one shareholder, and
- 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.

Pooled development fund

This is a fund that provides equity capital for eligible activities to resident Australian companies with total assets not exceeding \$50 million.

Question 2

What is the entity's name?

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

| | Entity 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 application.

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, so make sure you register your trading name 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?

See question 3 instructions above.

Question 5

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

If yes, what is ACN or ARBN?

The ACN and ARBN are issued by the Australian Securities and Investment 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

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.

SECTION B: ADDRESS DETAILS

Question 8

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

This is the physical street address of the business or organisation and where the main activity takes place.

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

Question 9

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

No additional instructions provided.

Question 10

What is the entity's email address for correspondence?

Where possible, we like to do business with our 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 GST 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 Australian Business Register over the internet.

Provide only one email address, for example:

J . J O N E S @ A R T . C O M . A U

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 GST turnover is \$20 million or more (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 on the Australian Business Register over the internet.

For other entities the decision to use our online services is optional.

Maintaining your privacy is very important to us, so you will need a free ATO 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. The information contained in these items allows you to install your ATO digital certificate.

➤ See 'Useful products and services' on page 18 for more information.

SECTION D: CONTACT DETAILS

Question 12

Who is the authorised contact person for the entity?

The person nominated as an authorised contact must be able to deal with any issues that may arise regarding the Australian business number or business accounts of the entity. This person must be authorised to make changes or update information 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

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

No additional instructions provided.

Question 14

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

No additional instructions provided.

SECTION E: REASON FOR APPLICATION

Question 15

Why is the entity 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 to see if you need to complete this application. See 'More information' on page 19.

SECTION F: BUSINESS ACTIVITY DETAILS

Question 16

From what date does the entity require its ABN?

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 17

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

No additional instructions provided.

Question 18

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

No additional instructions provided.

Question 19

In which states or territories does the entity have business locations?

No additional instructions provided.

Question 20

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 21

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, onselling 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, demolition services and bobcat trench digging).

Wholesale trade

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

Accommodation and food services

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

Transport, postal and warehousing

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

Information media and telecommunications

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

Financial and insurance services

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

Rental, hiring and real estate services

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

Professional, scientific and technical services

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

Administrative and support services

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

Public administration and safety

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

Education and training

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

Health care and social assistance

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

Arts and recreation services

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

Other services

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

Question 22

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

Based on your answer to question 21, describe the main goods produced or main services provided in generating the majority of the entity's business income.

For example, if the entity is an internet service provider an should be placed in the box against the Information Media and Telecommunications industry description at question 21. At question 22 write INTERNET SERVICE PROVIDER.

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 onselling 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 onselling 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.

Mining

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

Manufacturing

If the entity is in the manufacturing industry describe the types of products 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.

Question 23

Does the entity operate an agricultural property?

No additional instructions provided.

SECTION G: TAXATION DETAILS

The information provided in this section is used primarily by the Tax Office. It indicates whether you need to register for other business accounts or require an application for endorsement to be issued.

Question 24

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, or
- 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)

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

- always lived in Australia
- come to Australia and lived here permanently, or
- actually been in Australia for more than half of the financial year, unless
 - the individual's usual home is overseas, and
 - the individual does not intend to live in Australia.

Question 25

Is the entity exempt for income tax purposes?

The following organisations must be endorsed by the Tax Office to be exempt from income tax:

- charities, and
- 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 27 that they want to be endorsed as a tax concession charity or income tax exempt fund.

Other organisations can self-assess whether they are exempt from income tax. Only certain categories of organisations are exempt. 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.

Question 26

Is the entity a non-profit organisation?

A non-profit organisation is an organisation that is not carried on for the profit or gain of its individual members. Any profit it makes is used to further the objectives of the organisation and is not distributed to any of its members, nor can its assets be distributed to members if the entity is wound-up.

If an entity 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 27

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

Deductible gift recipient

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

➤ For more information, see *GiftPack for deductible gift recipients and donors* (NAT 3132).

If you place 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.

❗ Placing 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 the Tax Office to access one or more of the following concessions:

- income tax exemption
- GST charity concessions
- FBT rebate, or
- 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. From 1 July 2005, charities must be endorsed by the Tax Office to access income tax, FBT and GST charity concessions. Up until 1 July 2005, charities need to be endorsed to access income tax concessions.

Income tax exempt fund

A non-charitable fund that:

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

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

If you place 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 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 in this box.

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 the Tax Office.

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.

➤ If you are not sure whether this applies see 'More information' on page 19.

If you place in the box, a Tax Office customer service officer will contact you.

Fringe benefits tax

A tax payable by employers where fringe benefits are provided to their employees or to associates of their employees (typically family members). Fringe benefits include rights, privileges or services, for example, a car, a cheap loan or payment of private health insurance.


If you place in the box, a Tax Office customer service officer will contact you.

Wine equalisation tax

Affects manufacturers, wholesalers and importers of wine. They collect wine tax and remit it to the Tax Office. Wine tax is a value-based tax and is levied at the wholesale level.

Wine tax applies to the following alcoholic beverages:

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

 If you are not sure whether this applies, see 'More information' on page 19.

If you place in the box, a Tax Office customer service officer will contact you.

SECTION H: GOODS AND SERVICES TAX

It is recommended that you read *GST for small business* (NAT 3014) if you are unfamiliar with GST. See 'Useful products and services' on page 18.

Question 28

Is the entity required by law to register for GST?

No additional instructions provided.

Question 29

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 it 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 30

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

No additional instructions provided.

Question 31

What is the entity's GST turnover?

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

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

In both cases, the following supplies should not be included:

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

The value of supplies in both calculations excludes GST. The amount of 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.

GST uses GST turnover to determine a number of threshold events. Please note that these turnover thresholds are GST exclusive.

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

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

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

If the entity's GST 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 'monthly' at question 32.)

Question 32

How often will the entity lodge its activity statements?

If the entity's GST turnover is less than \$20 million, the entity 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 GST turnover to be less than \$75,000, or is a non-profit organisation with GST turnover less than \$150,000, 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 PAYG withholding for employees, it will still need to report those obligations either monthly or quarterly.

Question 33

Does the entity intend to account for GST on a cash basis or 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 payment 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 regardless of its turnover if it is:

- 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 other than those listed above can also use a cash basis of accounting for GST.

If your entity is operating a business you can choose to account on a cash basis of accounting if the business has an annual turnover of:

- less than \$2 million and is a small business (refer to www.ato.gov.au to determine if it is a small business), or
- \$2 million or more and the business is properly accounting on a cash basis for income tax purposes.

! If your business has an annual turnover of \$2 million or more and does not account on a cash basis for income tax purposes but you want to account for GST on a cash basis, this may be possible. You will need to talk to a tax officer. See 'More information' on page 19.

If your entity is not operating a business but is carrying on an enterprise, you can choose to account on a cash basis of accounting if the enterprise's GST turnover is:

- \$2 million or less, or
- greater than \$2 million and the enterprise is properly accounting on a cash basis for income tax purposes.

! If your organisation has a GST turnover greater than \$2 million and does not account on a cash basis for income tax purposes but you want to account for GST on a cash basis, this may be possible. You will need to talk to a tax officer. See 'More information' on page 19.

Non cash accounting (accrual)

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

Question 34

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 further information on the Deferred GST on Imports Scheme, please phone **1300 130 915** between 8.00am and 6.00pm, Monday to Friday.

SECTION I: FUEL TAX CREDIT

A fuel tax credit provides tax relief to businesses involved in a range of activities and must be claimed through the activity statement in the same way that the entity claims its GST input tax credits.

From 1 July 2006, a credit can be claimed for diesel and petrol used in eligible business activities.

Diesel and petrol when used in:

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

Diesel only when used in:

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

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


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

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

A credit is not available for alternative fuels such as:

- liquefied petroleum gas (LPG)
- compressed natural gas (CNG)
- liquefied natural gas (LNG)
- ethanol, and
- biodiesel.

However, business users of these fuels may be eligible for a payment under the energy grants credits scheme. For more information about the energy grants credits scheme, phone **13 28 66** between 8.00am and 6.00pm, Monday to Friday.

 For more information about the fuel tax credit, visit www.ato.gov.au or phone **13 28 66** between 8.00am and 6.00pm, Monday to Friday.

Question 35

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

If you are unsure of the entity's entitlement to a fuel tax credit phone **13 28 66** between 8.00am and 6.00pm, Monday to Friday.

Question 36

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

This is the date the entity first purchases fuel for a use which is eligible for the fuel tax credit. This date cannot be before the entity's GST registration date, provided at question 30, or 1 July 2006 when the fuel tax credit commenced.

Question 37

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

No additional instructions provided.

Question 38

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

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

SECTION J: PAY AS YOU GO WITHHOLDING

About PAYG withholding

Under pay as you go withholding, an entity may be required to withhold amounts from certain payments to employees and others. The withheld amounts are sent to the Tax Office.

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.

Payments that also require withholding include payments made under a voluntary agreement, labour hire arrangement, payments that have been specified by regulation, and personal services income attributed to an individual.

- An individual – may be an employee, office holder, director, pensioner or contractor. The business that withholds amounts from the payments is the payer.
- A voluntary agreement – is an agreement that a payer and an independent contractor (payee) enter into to have amounts withheld from payments for work and services made to the payee. To enter into such an agreement the payee must be an individual and must have an ABN, and the payments must not be subject to any other PAYG withholding.

- A labour hire arrangement – a labour hire firm is required to withhold amounts from payments made to individuals where the payment is made under an arrangement in which the individual performs work or services directly for a client of the 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.

Businesses may also need to withhold from payments to a supplier when the supplier does not quote its ABN in relation to a supply they make in the course or furtherance of their enterprise.

Examples of other 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, or
- certain payments to foreign residents.

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 19.

Question 39 **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.

An entity must do this before it first makes a payment subject to withholding.

The date that withholding commences is the date the first payment subject to withholding will be made.

Question 40 **How many employees does the entity estimate it will pay?**

No additional instructions provided.

Question 41 **What amount does the entity expect to withhold from payments to its payees each year?**

No additional instructions provided.

Question 42 **How will the entity provide its PAYG withholding payment summary annual report to the Tax Office?**

No additional instructions provided.

Question 43 **How will the entity provide payment summaries to its payees?**

A payment summary is a form given to all payees (including employees) detailing total payments made and amounts withheld each year. Where an entity has chosen to report electronically, it may:

- print its own payment summaries, or
- use the Tax Office payment summary forms.

➤ For more information about reporting electronically, see 'Useful products and services' on page 18.

Question 44 **Will the entity pay royalties, dividends or interest to non-residents, or report investment income paid to Australian residents?**

The annual reporting and payment summary obligations in relation to these types of payments are different from those relating to payments made to payees.

Investment bodies are required to report all investment payments to the Tax Office. Other payers are only required to report those payments where an amount has been withheld from the payment.

We may contact the entity after we have received its application to discuss what type of reporting obligations it may have in relation to investment and royalty income.

SECTION K: FINANCIAL ACCOUNT DETAILS

Question 45 **What are the entity's financial institution account details for Tax Office refunds?**

No additional instructions provided.

THE AUSTRALIAN BUSINESS REGISTER AND YOUR PRIVACY

SECTION L: ASSOCIATES OF THE ENTITY

Questions 46 – 48 collect information about individuals and organisations associated with the entity.

Question 46

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

No additional instructions provided.

Question 47

Who are the individuals associated with the entity?

No additional instructions provided.

Question 48

What are the organisations associated with the entity?

No additional instructions provided.

SECTION M: DECLARATION

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

In signing the declaration you are stating that:

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

Authorised persons

The following people 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, and
- any person authorised in writing by a person from the above list, for example, a tax agent, accountant or trusted employee.

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


ABN entitlement

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

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

Information is accurate and complete

When you are satisfied that all of the information provided in the application is accurate and complete, please sign and date the declaration.

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

We are authorised to collect the information in this application by one or more of 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 you provide will help us to administer these Acts and other tax laws.

PUBLICLY AVAILABLE INFORMATION AND YOUR PRIVACY

Some of the information collected in this application will appear on the Australian Business Register (ABR). Some information on the ABR is publicly available, including:

- *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/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, and*
- *the date of ABN cancellation – if the Registrar has cancelled the entity's registration.*

This information allows 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, and
- gifts made to those entities are tax deductible.

Some or all of this information may be regularly provided in bulk to third parties using internet or alternate electronic means.

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:

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

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.

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, in much the same way as people can have their details suppressed from the Electoral Roll.

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
Australian Business Register
PO Box 9977
Newcastle NSW 2300**

OTHER DISCLOSURES OF ABR INFORMATION

Other information in your ABR record includes:

- the name and contact details of authorised contact persons (except for contact details of complying superannuation funds)
- 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, goods and services tax details, including GST turnover), and
- details of individuals and organisations associated with the entity.

This information is not publicly available, however it may be provided to other government agencies as authorised by law.

GOVERNMENT AGENCIES GIVEN ABR INFORMATION

The ABR has been implemented in response to requests from business for a single number to streamline their interactions with all levels of government. To help businesses and government interact more easily the Registrar may, under certain circumstances, disclose information provided by the entity to other Commonwealth, state, territory and local government agencies, including bodies established by law for a public purpose or specifically prescribed by regulation. Examples include Commonwealth and state departments, statutory agencies, local councils and other authorities such as the Office of the Employment Advocate, the Australian Trade Commission and the various WorkCover organisations.

Details of the government agencies regularly receiving information from the ABR can be found at www.abr.gov.au. If you need a printed version of this information phone **13 28 66** between 8.00am and 6.00pm Monday to Friday.

TAX FILE NUMBERS

We are 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 ARE CONCERNED ABOUT PRIVACY ISSUES

If you have privacy concerns you can obtain further information from the Privacy Commissioner's web site, www.privacy.gov.au or you can phone the Tax Office 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 to your business or non-profit organisation.

SMALL BUSINESS

You can get the following forms and publications from www.ato.gov.au/business or by phoning **13 28 66** from 8.00am to 6.00pm, Monday to Friday:

- *Tax basics for small business* (NAT 1908) – provides an overview of the tax system for small businesses
- *Keeping good records* (NAT 3029) – describes the records you need to keep and how to keep basic paper records
- *GST for small business* (NAT 3014)
- *Fuel tax credit guide* (NAT 14584).

NON-PROFIT

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

- *Tax basics for non-profit organisations* (NAT 7966)
- *Income tax guide for non-profit organisations* (NAT 7967)
- *GiftPack for deductible gift recipients & donors* (NAT 3132)
- *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

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

For more information visit www.ato.gov.au/onlineservices

e-Record

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 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.

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, and
- 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 Commonwealth Department of 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, and
- business advice and mentor support during the first year of business operation.

For more information visit www.workplace.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** – 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 credit, wine equalisation tax, luxury car tax, fringe benefits tax and fuel schemes.
- Superannuation enquiries phone **13 10 20**.
- Personal enquiries phone **13 28 61** – individual income tax and general personal enquiries.
- Non-profit enquiries phone **1300 130 248** – for direct access to staff trained to deal with non-profit 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 – 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.

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.

