Change of details for superannuation entities

Other ways you can change your registration details:
- online at www.abr.gov.au (you will need an Administrator AUSkey or an ATO Primary digital certificate)
- by phone.

See page 2 for more information.

Is this the right form for you? See inside front cover.
IS THIS THE RIGHT FORM FOR YOU?

Use this form to change the following details for a superannuation entity:
- entity type
- Australian Prudential Regulation Authority (APRA) fund type
- structure
- Australian superannuation fund status
- entity name / other name
- address
- contact person
- associates (trustees, members, directors of corporate trustees, legal personal representatives), or
- financial account details.

This form can also be used by superannuation entities to:
- elect to be regulated under the Superannuation Industry (Supervision) Act 1993 (SIS Act)
- become a self-managed superannuation fund, or
- become an APRA regulated superannuation fund.

OUR COMMITMENT TO YOU

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

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

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

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

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

This publication was current at May 2011.

PRIVACY

We are authorised by the tax laws, including the Income Tax Assessment Act 1936, A New Tax System (Australian Business Number) Act 1999 and A New Tax System (Goods and Services Tax) Act 1999, 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 8.

If you need more information about how the tax laws protect your personal information, or you have any concerns about how the ATO handles personal information, phone 13 28 61 between 8.00am and 6.00pm, Monday to Friday.
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INTRODUCTION

WHEN TO INFORM YOUR CHANGE OF DETAILS
You need to update your ABN record within 28 days of changes to your details.

HOW TO CHANGE YOUR DETAILS
A person who is recorded by us as being authorised to make changes or update details on behalf of the entity can update their details:
- online via the:
  - Australian Business Register at www.abr.gov.au
  - Business and Tax Agent Portals at www.ato.gov.au
- by phoning 13 28 66 between 8.00am and 6.00pm, Monday to Friday, or
- by using the form and instructions in this booklet.

NOTICE OF ELECTION
Non-regulated funds that are now electing to be regulated under the SIS Act must complete Section M on page 10 of the form. Entities already regulated under the SIS Act are not required to complete this section.

TRUSTEE DISCLOSURE
Non-regulated funds and APRA funds that have now become self-managed funds or existing self-managed funds that are adding or removing an associate must complete Section N on page 11 of the form.

HOW TO COMPLETE THE CHANGE OF DETAILS FORM

SECTION A: ENTITY INFORMATION
The terms ‘entity’ and ‘entities’ are used to refer to the superannuation fund or trust that is changing its details.

You must complete all questions in this section.

SECTION B: DO YOU WANT TO CHANGE THE ENTITY TYPE?

Question 4
What is the new entity type?
Place an \( \bigcirc \) in one box only to indicate if the entity is choosing to become a:
- self-managed superannuation fund regulated under the SIS Act by the ATO, or
- superannuation fund, other than a self-managed superannuation fund, regulated under the SIS Act by the Australian Prudential Regulation Authority (APRA).

ATO regulated self-managed superannuation fund
This is a superannuation fund that is regulated by us.

Single member funds
A superannuation fund with only one member is a self-managed superannuation fund if:
- the trustee of the fund is a body corporate and the member is the sole director of the body corporate
- one of only two directors of the body corporate, and the member and the other director are relatives, or
- one of only two directors of the body corporate and not an employee of the other director

Funds with two to four members
A self-managed superannuation fund, that is not a single member fund, is one where:
- the fund has two to four members
- if the trustees of the fund are individuals, each individual trustee is a member
- if the trustee of the fund is a body corporate, each director of the body corporate is a member
each member is a trustee of the fund or a director of the corporate trustee of the fund
no member is an employee of another member, unless the members concerned are relatives
no trustee of the fund receives any remuneration from the fund, or from any person, for any duties or services performed by the trustee in relation to the fund
if the fund trustee is a body corporate, no director of the body corporate receives any remuneration from the fund or from any person (including the body corporate) for any duties or services performed by the director in relation to the fund.

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).

Trustee declaration
New trustees and directors of corporate trustees of a self‑managed superannuation fund must sign a declaration stating that they understand their duties and obligations.

The declaration must be:
- signed within 21 days of you becoming a trustee (or director of the corporate trustee) of a self‑managed superannuation fund, and
- retained for at least 10 years, or longer if it is relevant.

Do not send the declaration to us. It must be retained by the fund’s trustees.

An APRA regulated superannuation fund
This is a superannuation fund that is regulated by APRA and therefore must have an APRA licensed trustee. APRA covers all regulated superannuation funds that are not self‑managed superannuation funds.

SECTION C: ARE YOU ELECTING TO BECOME AN APRA FUND OR CHANGING YOUR APRA FUND TYPE?

Question 5
What is the new APRA fund type?

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, state or territory
- the authority of the Commonwealth, 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 a licensed trustee under Part 2A of the SIS Act.
Approved deposit fund
An approved deposit fund is an indefinitely continuing fund maintained by an RSE licensee that is a constitutional corporation for the purpose of receiving, holding and investing certain types of rollover funds until such funds are withdrawn. Withdrawal of funds usually requires certain conditions to be met. For example, a member retiring and reaching their preservation age, reaching age 65 or dying.

Pooled superannuation trust
A pooled superannuation trust is a unit trust which is used only for investing assets of regulated superannuation funds, approved deposit funds and other pooled superannuation trusts.

SECTION D: DO YOU WANT TO CHANGE THE ENTITY’S STRUCTURE?

Question 6
What is the entity’s new structure?
Use the following descriptions to identify the entity’s structure.

Accumulation fund
An accumulation fund is any regulated fund that is not a defined benefit fund. This type of fund calculates a benefit to the member based on the total amount of contributions received for the member plus earnings, less expenses and tax.

Defined benefit fund
This type of regulated superannuation fund has at least one defined benefit member, and some or all of the contributions paid into the fund are accumulated on an aggregated basis (they are not made in respect of an individual member). The benefit, a defined benefit fund member receives, may depend on various factors, such as:
- the member’s salary or wage
- how long they have worked for their employer
- how much they have contributed to the fund, and
- whether their entitlement is related to retirement, redundancy, resignation or invalidity.

SECTION E: DO YOU WANT TO CHANGE THE ENTITY’S RESIDENCY STATUS?

(That is, the entity became or ceased to be an Australian superannuation fund for tax purposes.)

Question 7
What is the new residency status of the entity?
A superannuation fund is an Australian superannuation fund for the income year if at a time during that income year:
- the fund was established in Australia or any asset of the fund is situated in Australia, and
- the central management and control of the fund is ordinarily in Australia, and
- either, the fund
  - has no ‘active member’, or
  - at least 50% of the following is attributable to superannuation interests held by ‘active members’ who are Australian residents
    - the total market value of the fund’s asset, relating to superannuation interests held by ‘active members’, or
    - the sum of the amounts that would be payable to or in respect of ‘active members’ if they voluntarily ceased to be members.

The central management and control of a superannuation fund is ordinarily in Australia at a time even if that central management and control is temporarily outside Australia for a period not exceeding two years.

EXAMPLE

A married couple are trustees of their self-managed superannuation fund that was established in 2001. In July 2007 the husband accepts a two year employment posting overseas. His wife joins him during that time. They make no contributions to the fund after leaving Australia. In these circumstances it is accepted that the central management and control of the self-managed superannuation fund is ordinarily in Australia and the self-managed superannuation fund will be treated as an Australian superannuation fund.

An entity that is not an Australian superannuation fund is a foreign superannuation fund.

Active members
An active member of the fund is, at the relevant time, a member who is:
- a contributor to the fund at that time, or
- an individual on whose behalf contributions to the fund have been made, except where the individual is a
  - foreign resident, and
  - is not a contributor at that time, and
  - the contributions that were made on the individual’s behalf after they became a foreign resident were only in respect of a period when the individual was an Australian resident.

If the entity has defined benefit members and is an APRA regulated superannuation fund, indicate the number of defined benefit members in the entity. A superannuation entity established after 12 May 2004 cannot register as a defined benefit fund if it has less than 50 members.

Both accumulation and defined benefit fund
This is a fund that offers accumulation accounts and defined benefit accounts to all members.
SECTION H: DO YOU WANT TO UPDATE THE ENTITY’S ADDRESS DETAILS?

Question 12
What is the entity’s new postal address for service of notices and correspondence?
The new 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. Ensure the address you nominate is the most appropriate address for receiving this type of mail.

The postal address will also be made available on Super Fund Lookup at www.business.gov.au (See ‘The Australian Business Register and your privacy’ on page 8 for details).

Question 13
What is the entity’s new email address for service of notices and correspondence?
Where possible, we would like to do business with you online. This is the address where government departments and agencies may send notices and correspondence.

You must provide an email address if the entity:
- registers for goods and services tax (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 on the Australian Business Register (ABR) over the internet.

SECTION I: DO YOU WANT TO UPDATE THE ENTITY’S CONTACT PERSON?

Question 15
Who is the new 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.

For more information about what an authorised contact can do on your behalf, visit www.ato.gov.au/authorisedperson

SECTION J: DO YOU WANT TO UPDATE THE ENTITY’S ASSOCIATE DETAILS?

All entities must provide details of their corporate or individual trustees. Self-managed superannuation funds must also provide details of their members and the directors of their corporate trustees.

Use the following definitions to assist in completing this section.
Associates can be defined as a:
- member
- trustee
- director of the corporate trustee
- legal personal representative.

DEFINITIONS

Member – an individual who benefits from the formation of a superannuation fund. Only self-managed superannuation funds are required to provide member details.

Trustee – an individual or corporation who holds property or income in accordance with the trust deed for a particular purpose or purposes, or for the benefit of other people or classes of people who may or may not include the trustee.

Corporate trustee – a body corporate that is the trustee of the fund.

Director – an individual appointed by the shareholders of a company or corporation to control or direct its affairs. Only self-managed superannuation funds are required to provide director details.

Legal personal representative – a legal personal representative can be:
- the executor of the will or the administrator of the estate of a deceased person
- the trustee of the estate of a person under a legal disability
- a person who holds an enduring power of attorney to act on behalf of another person.

A legal personal representative can act as a trustee or director of a corporate trustee on behalf of:
- a deceased member, until the death benefit becomes payable
- people under a legal disability (mental incapacity), or
- a minor (a parent or guardian can also act as a trustee on behalf of a minor).

A legal personal representative cannot act as a trustee on behalf of a disqualified person, such as an undischarged bankrupt.

A legal personal representative does not include a registered tax agent, registered BAS agent or accountant unless they meet the definition above.
SECTION L: DO YOU WANT TO UPDATE THE ENTITY’S FINANCIAL INSTITUTION ACCOUNT DETAILS TO RECEIVE PAYMENTS OF SUPERANNUATION MONIES BY ELECTRONIC FUNDS TRANSFER?

Question 28
What are the entity’s new financial institution account details to receive payments of superannuation monies?
This question may be completed where an entity chooses to receive payments from us of superannuation monies on behalf of its members by electronic funds transfer.

For information on the types of payments able to be made by electronic funds transfer, go to www.ato.gov.au and search for ‘Super electronic funds transfer payments’.

If you want to receive activity statement refunds and superannuation monies via electronic funds transfer, you must complete both Sections K and L even if the details are the same.

SECTION M: NOTICE OF ELECTION

Question 29
Is the entity electing to be regulated under the Superannuation Industry (Supervision) Act 1993?
This section deals with the election to be regulated 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.

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 corporation’s power under the Constitution).

You should not complete this section if your entity is:
- an approved deposit fund
- a pooled superannuation trust, or
- a superannuation fund that chooses not to be regulated.

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

Corporate trustees
If the trustee is a corporation, the notice must be signed in a way that is legally binding. The corporate trustee’s common or official seal should be used if it is necessary to bind the body corporate (for example, if the trustee’s articles of association require it).
SECTION N: SELF-MANAGED SUPERANNUATION FUND TRUSTEE DISCLOSURE

Question 33
Does the fund intend to be a self-managed superannuation fund for 12 months or longer?
This question is to be completed by non-regulated or APRA funds that have now become self-managed superannuation funds. 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.

Trustee disclosure supplementary questions
Each of the supplementary questions must be completed on behalf of every individual or corporate trustee, legal personal representative and responsible officers of the corporate trustee, when a self-managed fund is adding or removing an associate. They must also be completed by non-regulated or APRA funds that have now become self-managed superannuation funds. These questions determine the eligibility of people associated with the self-managed fund.

If an individual has received a declaration from a Regulator (APRA or the Commissioner of Taxation) waiving their disqualified person status, they must answer ‘YES’ to the question ‘Have any of the trustees been convicted of an offence in respect of dishonest conduct in the Commonwealth or any state, territory or foreign country?’. This will enable us to confirm that the individual is no longer a disqualified person.

An individual that answers ‘YES’ to any of the disclosure questions is likely to be a disqualified person. If a trustee is, or becomes, a disqualified person, they must immediately tell us in writing. A penalty of $5,500 may apply to individuals who do not notify us that they have become a disqualified person. Two years imprisonment can also apply to any individual who intentionally acts as a trustee when they are a disqualified person.

If you have difficulty answering these questions you should seek legal advice.

SECTION O: DECLARATION

Question 34
Who is the authorised person signing this declaration?
In signing the declaration you are stating that:
- you are authorised by the entity to make this application
- the information provided in the application is true and correct
- where the entity is a self-managed superannuation fund, you are aware that all new trustees or directors of the corporate trustee appointed after 30 June 2007, must sign a trustee declaration within 21 days of them becoming a trustee or director of the corporate trustee of the fund (see Instructions page 9).

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

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

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

We may impose penalties for making a false or misleading declaration.

LODGING YOUR FORM
Check that you have signed and dated the declaration. If it is unsigned, we will return it to you for signing.
Send your completed form, including any attachments to:
Australian Business Register
PO Box 3373
PENRITH NSW 2740

Make a copy of your application for your own records before you send it to us.
THE AUSTRALIAN BUSINESS REGISTER AND YOUR PRIVACY

We are authorised to collect the information on this form by one or more of 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

The information we collect helps us to administer laws relating to taxation. Where we are authorised by law to do so, we may give this information to other government agencies, including regulatory and law enforcement bodies.

Some of the information we collect will appear on the Australian Business Register (ABR) and Super Fund lookup. Selected information may be made publicly available and some may be passed to other government agencies, including Commonwealth, state, territory and local government agencies authorised by law to receive it.

INFORMATION AVAILABLE TO THE PUBLIC

Australian Business Register (ABR)

Some information on the ABR is publicly available. 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/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 will allow members of the public to find out whether:

- they are dealing with registered entities
- those entities are registered for GST
- those entities are endorsed to access charity tax concessions, and
- gifts made to those entities are tax deductible.

Some or all of this information may be provided in bulk to third parties. A fee to cover the administrative costs of providing this information may be charged to those third parties for this service.

A printout of this information is also available as an extract of the ABR.

If an entity requests a 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 copy of another entity’s register details, you will be charged a fee of $20 for the first page (a standard 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 extracts need be in writing and sent to:

The Assistant Registrar
Australian Business Register
PO Box 341
NEWCASTLE NSW 2300

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

Register of superannuation funds

In addition to information from the ABR, some details of a superannuation fund are publicly available through Super Fund Lookup at www.business.gov.au This information, which was collected upon the superannuation fund’s registration, can be disclosed by the Commissioner of Taxation under the Superannuation Industry (Supervision) Act 1993.

Super Fund Lookup contains publicly available information about superannuation funds that have an ABN and includes:

- self-managed superannuation funds regulated by the ATO
- approved deposit funds and eligible rollover funds regulated by the Australian Prudential Regulation Authority (APRA).

Subject to the stated disclaimers, the purpose of the list is to:

- identify both compliant and non-compliant funds
- identify funds that have been wound up
- access ‘real time’ data about a fund’s complying status
- access fund contact details (such as postal address)
- identify if the fund is regulated by the ATO or APRA.
Suppressing ABR information

In exceptional circumstances, you can request that certain information that would otherwise be made available to the public on the ABR or Super Fund Lookup, be suppressed. These circumstances include cases where a person has fears for their safety or that of their family.

If you want to apply to the Registrar to withhold some of the details available to the public about the entity, provide a letter detailing:
- the information to be suppressed
- a copy of any supporting material
- the reasons for the suppression.

You can enclose this information with the form and mail it to:
The Assistant Registrar
Australian Business Register
PO Box 9977
NEWCASTLE NSW 2300

INFORMATION NOT AVAILABLE TO THE PUBLIC

The information you supply on this form that will not be available to the public via the ABR, includes:
- the name and contact details of authorised contact persons
- tax file numbers
- telephone numbers
- all business activity details (such as staffing and ownership details)
- all taxation information (such as financial institution account details for ATO refunds, GST details, including GST turnover), and
- details of individuals and organisations associated with the entity.

GOVERNMENT AGENCIES GIVEN ABR INFORMATION

To help businesses and government interact more easily we may under certain circumstances, disclose information from the ABR, including information which is not available to the public, to other Commonwealth, state, territory and local government agencies. Examples include Commonwealth and state departments, statutory agencies, local councils and other authorities.

Details of the government agencies regularly receiving information from the ABR can be found at www.abr.gov.au

TAX FILE NUMBERS

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

WHAT TO DO IF YOU ARE CONCERNED ABOUT PRIVACY ISSUES

If you have privacy concerns, visit the Privacy Commissioner’s website www.privacy.gov.au
USEFUL PRODUCTS
AND SERVICES

PRODUCTS
We produce a number of products that may be useful to you.

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

- Trustee declaration (NAT 71089)
- Self-managed super funds – Key messages for trustees (NAT 71128)
- Running a self-managed super fund (NAT 11032)
- GST for small business (NAT 3014).

ONLINE SERVICES

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

Visit the ABR website to:

- register for an ABN and other tax obligations, such as goods and services tax (GST) and pay as you go (PAYG) withholding
- register for an AUSkey or upgrade your current ATO digital certificate (at www.abr.gov.au/auskey) to access government online services
- access and update your own business details (you will need an Administrator AUSkey or an ATO Primary digital certificate) and check information (such as the GST status and ABN of other businesses), for ordering and invoicing purposes by selecting the ‘Search for an ABN using ABN Lookup’ link
- apply for a tax file number (TFN) – this service is not available to individuals (sole traders).

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

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

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

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

Business 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.

This 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.business.gov.au – this is an interactive service providing easy access to business information and transactions with government.

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

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

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

ADVISORY VISITS
A tax officer can visit you at work or home to explain various aspects of tax for your business. Phone 13 28 66 to arrange a confidential visit.

Translating and teletype services
If you do not speak English well and need help from the ATO, phone the Translating and Interpreting Service on 13 14 50. If you are calling from overseas, phone +61 3 9203 4027.

If you are deaf or have a hearing or speech impairment, phone the ATO through the National Relay Service (NRS) on the numbers listed below:
- TTY users, phone 13 36 77 and ask for the ATO number you need (if you are calling from overseas, phone +61 7 3815 7799)
- Speak and Listen (speech-to-speech relay) users, phone 1300 555 727 and ask for the ATO number you need (if you are calling from overseas, phone +61 7 3815 8000)
- Internet relay users, connect to the NRS on www.relayservice.com.au and ask for the ATO number you need.