



Add a new business account

Use this form if the entity has an ABN and needs to register for, or be eligible to claim:

- goods and services tax (GST)
fuel tax credit
pay as you go (PAYG) withholding
luxury car tax (LCT), or
wine equalisation tax (WET).

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Before completing this form

This form can only be completed by a person who is recorded by the Tax Office as being authorised to make changes or update details on behalf of the entity.

When completing the form

- Initial the form where directed.
Print clearly using a black pen.
Use BLOCK LETTERS and print one character per box.
Place X in ALL applicable boxes.

After completing the form

- Sign the declaration.
Keep a copy for your records.
Mail your completed form to an address shown on the last page of this form.

Other ways you can add a new business account

- Phone 13 28 66 between 8.00am and 6.00pm, Monday to Friday. You must be recorded by the Tax Office as an authorised contact for the entity.
Visit www.ato.gov.au/onlineservices to register online. The entity must be registered for the Tax Office's online services.

If you need help completing this form, or need to order one of the products listed below phone 13 28 66 between 8.00am and 6.00pm, Monday to Friday. For general information visit www.ato.gov.au

Useful products

The Tax Office produces a number of products that may help you complete this form or may be useful to your business.

- GST for small business (NAT 3014)
Fuel tax credit guide (NAT 14584)
Guide to luxury car tax (NAT 3394)
Wine equalisation tax fact sheet (NAT 2962)
Changes to the wine equalisation tax (NAT 11759)

How long did you take to complete this form?

The government is trying to reduce red tape for small business and streamline your dealings with us. Please tell us at the end of this form how long it took to complete this form, including any time you spent obtaining information.

Section A: Entity information – this section is compulsory

When the term 'entity' is used on this form, it refers to the sole trader, partnership, company, trust, superannuation fund or other type of organisation that is adding a new business account.

1 What is the entity's Australian business number (ABN)?

Grid for ABN entry

2 If the entity has a GST or PAYG branch and wants to add a new account to this branch, please provide the branch number.

Grid for branch number entry

3 What is the entity's name as it appears on the Australian Business Register?

Large grid for entity name entry

Section B: Do you want to register for goods and services tax (GST)?

No Go to section C

Yes Complete this section

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

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

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

4 Is the entity required by law to register for GST?

An entity is required to register if:

- it is carrying on an enterprise and its annual turnover is \$50,000 or more (\$100,000 or more if the entity is a non-profit organisation)
- it supplies taxi or limousine travel for fares
- it is a representative of an incapacitated entity (where the incapacitated entity is registered or required to be registered), or
- the entity is a resident agent acting for a non resident (where the non-resident is registered or required to be registered).

No

Yes Go to question 6

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

An entity that is not required by law to register for GST can choose to register voluntarily if it is carrying on an enterprise, or intends to carry on an enterprise in the near future.

No Go to section C

Yes

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

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

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

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

Day / Month / Year
[] / [] / []

7 What is the entity's annual turnover?

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

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

(Place in ONE box only)

\$0 to \$49,999

\$50,000 to \$99,999

\$100,000 to \$1 million

\$1,000,001 to \$19,999,999

\$20 million and over You must select 'monthly' at question 8, register for online services at question 11, and provide an email address at question 12.

8 How often will the entity lodge its activity statements?

If the entity's annual turnover is:

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

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

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

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

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

Monthly

Quarterly

Annually



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

Accounting for GST on a cash basis means the entity accounts for the GST for its sales when it receives payment for them.

An entity can only choose to use the cash method if:

- its annual turnover is \$1 million or less
- its annual turnover is more than \$1 million and it is accounting on a cash basis for income tax purposes, or
- it is a charitable institution, a trustee of a charitable fund, a gift deductible entity, or a government school.

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

Cash Non-cash (accrual)

10 Does the entity import goods or services into Australia?

No Yes For information about deferring GST on imports, phone **1300 130 915** between 8.00am and 6.00pm, Monday to Friday.

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

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

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

No Yes You must provide an email address at question 12. You will be sent a CD-ROM and more information about your online services registration.

! An entity must register for the Tax Office's online services if:

- its annual turnover is \$20 million or more, as indicated at question 7
- it is an importer, intending to defer the payment of GST on imported goods, or
- it wants to maintain its details on the Australian Business Register over the internet.

12 What is the entity's email address?

Please use BLOCK LETTERS and print one character per box. Provide only ONE email address.

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Section C: Do you need to register for a fuel tax credit?

No Go to section D

Yes Complete this section

A fuel tax 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)
- power generation.

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 fuel tax credit for fuel used for road transport in a vehicle with a gross vehicle mass of 4.5 tonne or less.

➤ For 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.

⚠ To register for a fuel tax credit, the entity must also be registered for GST.

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

This date cannot be before the entity's GST registration date, or 1 July 2006, when the fuel tax credit commenced.

Day	Month	Year
<input type="text"/>	<input type="text"/>	<input type="text"/>

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

(Place in ALL applicable boxes)

Diesel Petrol Other

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

No

Yes

Section D: Do you need to register for pay as you go withholding (PAYG)?

No Go to section E Yes Complete this section

The entity will need to register for PAYG withholding if it is required to withhold amounts from payments it makes to payees, such as:

- employees (salary and wages)
- contractors or sub-contractors under a voluntary agreement, or
- labour hire workers.

The entity will also need to register if it makes payments to:

- suppliers who have not provided an ABN, or
- certain non-residents.

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

No Go to section E Yes What date will withholding commence?

Day Month Year
[] / [] / []

17 How many employees does the entity estimate it will pay?

Do not include people under a voluntary agreement or labour hire arrangement in your estimate.

[] , []

18 What amount does the entity expect to withhold from payments to its payees each year?

This amount is called the estimated annual withholding amount. It is used to determine how often the entity will pay withholding amounts to the Tax Office.

Where the withholding amount is expected to be:

- less than or equal to \$25,000 the entity will be required to pay quarterly
- between \$25,001 and \$1,000,000 the entity will be required to pay monthly, or
- greater than \$1,000,000 the entity will be required to pay more frequently. (If the entity falls in this group we will send more information.)

\$ [] , [] , [] .

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

At the end of each year, entities are required to lodge an annual report if they have made withholding payments. There are different annual reports for different payments made. Entities that have employees and other workers will need to lodge a PAYG withholding payment summary annual report.

This annual report may be lodged by paper, using forms supplied by the Tax Office, or electronically.

Please indicate the method you plan to use to lodge the entity's PAYG payment summary annual report.

Paper form supplied by the Tax Office Go to question 21 Electronically

20 How will the entity provide payment summaries to its payees?

Print its own payment summaries Use payment summaries supplied by the Tax Office

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

No Yes



22 What is the main industry that the entity operates in? (Place in ONE box only)

Agriculture <input type="checkbox"/>	Construction <input type="checkbox"/>	Financial and insurance services <input type="checkbox"/>	Health care and social assistance <input type="checkbox"/>
Forestry <input type="checkbox"/>	Wholesale trade <input type="checkbox"/>	Rental, hiring and real estate services <input type="checkbox"/>	Arts and recreation services <input type="checkbox"/>
Fishing (including aquaculture) <input type="checkbox"/>	Retail trade <input type="checkbox"/>	Professional, scientific and technical services <input type="checkbox"/>	Other services <input type="checkbox"/>
Mining <input type="checkbox"/>	Accommodation and food services <input type="checkbox"/>	Administrative and support services <input type="checkbox"/>	
Manufacturing <input type="checkbox"/>	Transport, postal and warehousing <input type="checkbox"/>	Public administration and safety <input type="checkbox"/>	
Electricity, gas, water and waste <input type="checkbox"/>	Information media and telecommunications <input type="checkbox"/>	Education and training <input type="checkbox"/>	

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

Also describe the main goods produced or the main services provided by the entity.

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Section E: Do you need to register for luxury car tax (LCT)?

No Go to section F Yes Complete this section

The entity must register for luxury car tax if it intends to sell luxury cars. 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 about the current car depreciation limit contact the Tax Office or visit www.ato.gov.au

! The entity must also be registered for GST to register for a luxury car tax account.

24 From what date did, or will, the entity become involved in manufacturing, wholesaling, importing or retailing luxury cars?

Day Month Year

/ /

25 Which of the following best describes the entity's activity in the luxury car industry?

Manufacturer Wholesaler Importer Retailer

26 What percentage of the entity's total activity do the following activities represent?

Manufacturing % Wholesaling % Importing % Retailing %

27 What is the entity's estimated annual luxury car tax liability? (Place in ONE box only)

\$0 to \$49,999 \$50,000 to \$99,999 \$100,000 to \$499,999 \$500,000 to \$5 million More than \$5 million

28 Does the entity expect to have a luxury car tax liability on every activity statement? No Yes



Section H: Declaration – this section is compulsory and must be completed by an individual authorised by the entity

Before you sign this form

Please check that you have provided accurate and complete information.

Penalties

Penalties may be imposed for giving false or misleading information.

Privacy

The collection of information on this form is authorised by taxation laws for the administration of those laws. Some of the information collected will be used to update your details on the Australian Business Register (ABR). Selected information may be made publicly available and some may be passed to other government agencies, including Commonwealth, state, territory and local agencies, authorised by law to receive it.

You can find details of the government agencies regularly receiving information from the Australian Business Register at **www.abr.gov.au**. You can also phone us on **13 28 66** between 8.00am and 6.00pm, Monday to Friday and have a list of agencies sent to you.

Name of signatory

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Position held (for example, director, tax agent, trustee or partner)

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Business hours phone number

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I declare that I am authorised to make this application on behalf of the entity whose Australian business number appears on this form, and that the information given on this form is accurate and complete.

Signature

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Day Month Year
..... / /

Time taken to complete this form

We estimate this application should take you 20 minutes to complete. If it took more or less, please provide the time taken here.

..... minutes

How to lodge this form

Keep a copy of this form for your own records and return the original to one of the following addresses:

Australian Taxation Office, Registrations

VIC/SA/WA/TAS
PO Box 3373
ALBURY NSW 2640

Australian Taxation Office, Registrations

NSW/QLD/NT/ACT
PO Box 3373
PENRITH NSW 2740