

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 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 GST turnover is \$75,000 or more (\$150,000 or more if the entity is a non-profit organisation)
- supplies taxi or limousine travel for fares
- is a representative of an incapacitated entity (where the incapacitated entity is registered or required to be registered), or
- is a resident agent acting for a non-resident (where the non-resident is registered or required to be registered).

No 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 D Yes

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

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

- its GST turnover met or exceeded the registration turnover threshold of \$75,000 (or \$150,000 for non-profit organisations). The turnover threshold is GST exclusive.
- 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.

An entity that is voluntarily registering for GST, can choose its date of registration.

Day Month Year
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⚠ If the entity's GST registration is backdated more than 21 days it may be liable for 'failure to register on time' penalties, 'failure to lodge on time' penalties, and general interest charge (GIC) on GST owed.

7 What is the entity's GST turnover?

The entity's GST turnover is the greater of its current and projected GST turnovers.

- Current GST turnover – the value of all supplies made or likely to be made in the current month plus the previous 11 months.
- Projected GST turnover – 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 \$74,999 \$75,000 to \$149,999 \$150,000 to \$1,999,999 \$2 million to \$19,999,999

\$20 million and over If your GST turnover is greater than \$20 million, 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 GST turnover is:

- \$20 million or more, it must lodge monthly
- less than \$20 million, it can choose to lodge monthly or quarterly, or
- expected to be less than \$75,000 (or less than \$150,000 for non-profit entities), it can choose to lodge monthly, quarterly or annually (once a year).

An entity that is registering voluntarily can choose to lodge monthly, quarterly or annually.

⚠ Tax and limousine drivers and agents for non-residents must lodge monthly or quarterly.

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

Monthly Quarterly Annually

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

No Go to section D

Yes Complete this section

From 1 July 2008, most fuel used in your business is eligible for fuel tax credits, including fuel used in equipment, tools, machinery and heavy vehicles.

The only exceptions are:

- fuel used in vehicles of 4.5 tonne gross vehicle mass (GVM) or less travelling on a public road (for example, passenger cars, small delivery vans, or utes), and
- alternative fuels.

➤ For information about fuel tax credits:

- visit www.ato.gov.au, or
- phone **13 28 66** between 8.00am and 6.00pm, Monday to Friday.

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

13 From what date is the entity eligible for fuel tax credits?

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

Day Month Year
 / /

14 Which fuel does the entity use in its business activities?

(Place in all applicable boxes)

Diesel Petrol Other

15 Does the entity use fuel in a vehicle with a GVM greater than 4.5 tonnes travelling on a public road?

No

Yes

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

No Go to section E Yes Complete this section

Register for PAYG withholding if the entity 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 is required to withhold an amount from payments:

- to suppliers who have not provided an ABN
- of investment income to Australian residents, or
- of royalties, dividends, interest or fund payments to non-residents.

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

No Go to section E Yes When will withholding commence?

Day / Month / Year
 / /

If the entity's PAYG withholding registration is backdated it may be liable for general interest charge (GIC) on amounts withheld.

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

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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 is the estimated annual withholding amount and it is used to determine how often the entity will pay withholding amounts to us.

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.)

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

Entities that have made withholding payments have to lodge an annual report with us at the end of each year. There are different annual reports for different payments. Entities that have employees and other workers will need to lodge a PAYG withholding payment summary annual report.

This annual report can be lodged electronically, or by paper using forms we supply.

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, interest or fund payments to non-residents, or are you an investment body that will pay investment income to Australian residents?

No Yes

Investment income includes interest and dividends.

A 'fund payment' is a defined term in tax law and is a payment generally made by managed investment trusts.

