



Application for ABN registration for individuals (sole traders)

Complete this application if you are a sole trader who needs an Australian business number (ABN).

! The fastest way to get an ABN is to apply online at www.abr.gov.au

As long as we can validate your details against data in our systems, your ABN will be issued immediately and written confirmation of the ABN registration will follow.

INSTRUCTIONS FOR COMPLETING THIS FORM

- Refer to the Instructions to help you complete this application.
- Print clearly, using a black or dark blue pen.
- Use BLOCK LETTERS and print one character per box.

S M I T # S T

- Place **X** in all applicable boxes.
- Do not use whiteout or covering stickers.
- Do not use pins or staples to attach any extra details you may provide.

Are you entitled to an ABN?

You **ARE NOT ENTITLED** to an ABN if any of the following statements are true.

- Your activity is carried out as an employee or in connection with earning payment as a company director, office holder or under a labour hire arrangement.
An employee is a person who receives a salary or wage in return for work or services rendered (for example, a labourer).
To confirm whether you are an employee or contractor see page 5 in the Instructions.
- Your activity is a private recreational pursuit or hobby.
- Your activity is conducted as a member of a local government body, for example, as an elected member of a city, town or shire council.

You **ARE ENTITLED** to an ABN if all of the following statements are true.

- Your activity is carried out in Australia or you make supplies that are connected with Australia.
- You have a reasonable expectation that a profit will be made from your activity.
- Your activity is carried out in the form of a business or regular grant of a lease, licence or interest in property.
Examples of activities conducted to establish a business are:
 - completed a business plan or financial plan
 - registered a business name, patent or copyright
 - issued an invoice
 - advertised your business or developed a website
 - recruited employees
 - signed a contract or registered with an organisation (excluding labour hire firms) to provide services
 - applied for finance
 - obtained relevant licences to operate
 - leased or purchased premises or equipment for the business.

- >** If you want to discuss your entitlement to an ABN:
- phone **13 28 66** between 8.00am and 6.00pm, Monday to Friday
 - visit www.abr.gov.au

— You may be prosecuted for making false or misleading statements.





Section B: Phone and address details

5 What are your contact phone numbers?

Provide at least one phone number.

Business hours phone number

After hours phone number

Mobile phone number

Fax number

6 Where is your main business location or address?

See Instructions page 7

This must be a street address, for example, 123 Smith St.

It cannot be a post office box number, roadside mailbag, roadside delivery or other delivery point address but it can be a home address if you operate a home-based business.

Suburb/town/locality

State/territory

Postal code

Country if not Australia

7 What is your postal address for service of notices and correspondence?

This is the address where government departments and agencies will send notices and correspondence.

As above If your postal address is the same as the business address, cross this box.

Suburb/town/locality

State/territory

Postal code

Country if not Australia

8 What is your email address for service of notices and correspondence?

See Instructions page 7

This is the address where government departments and agencies may send notices and correspondence.

Use BLOCK LETTERS and print one character per box. Provide only one email address.



Section G: Goods and services tax (GST)

You cannot register for GST if you are not carrying on an enterprise.

Some sole traders 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.

For information on how to obtain this guide, see 'Useful products and services' on page 20 of the instructions.

22 Are you required by law to register for GST?

You are required to register if you:

- are carrying on an enterprise and your GST turnover is \$75,000 or more (see question 25)
- supply taxi or limousine travel for fares
- are a representative of an incapacitated entity (where the incapacitated entity is registered or required to be registered), or
- are a resident agent acting for a non-resident (where the non-resident is registered or required to be registered).

No Yes Go to question 24.

23 If you are not required to register for GST, are you volunteering to register?

See Instructions page 12

If you are not required by law to register for GST you can choose to register voluntarily if you are carrying on an enterprise or intend to carry on an enterprise in the near future.

No Go to section I: Pay as you go (PAYG) withholding. Yes

24 What is your date of registration for GST?

See Instructions page 12

If you are required by law to register for GST, your date of registration is the date that:

- your GST turnover met or exceeded the registration turnover threshold of \$75,000
- you commenced supplying taxi or limousine travel for fares
- you commenced representing an incapacitated entity, or
- you commenced in your capacity as a resident agent for a non-resident.

If you are volunteering to register for GST, you can choose your date of registration.

! The date of registration for GST cannot be before the ABN registration date provided at question 13.

Day / Month / Year
 / /

25 What is your GST turnover?

See Instructions page 13

Your GST turnover is the greater of your 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

26 How often will you lodge your activity statements?

See Instructions page 13

If your GST turnover is:

- \$20 million or more, you must lodge electronically each month (provide an email address at question 8)
- less than \$20 million, you can choose to lodge monthly or quarterly.

If you are registering voluntarily, you can choose to lodge either monthly, quarterly or annually.

Monthly Quarterly Annually

27 Do you intend to account for GST on a cash or non-cash (accruals) basis?

See Instructions page 14

- Cash basis – you account for the GST on your sales when you receive payment for them. Not all sole traders are allowed to account for GST on a cash basis. See page 14 of the Instructions.

Cash Non-cash (accruals)

- Non-cash (accruals) basis – you account for the GST on your sales when you issue an invoice or receive any part of the payment, whichever occurs first.

28 Do you import goods or services into Australia?

No Yes You may be eligible to defer GST on imports, see page 14 of the Instructions.

Section H: Fuel tax credits

See Instructions page 14

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)
- alternative fuels
- aviation fuels.

You can check your eligibility for fuel tax credits using the fuel tax credits eligibility tool at www.ato.gov.au/fuelschemes

29 Do you need to register for fuel tax credits?

To register for fuel tax credits, you must also be registered for GST.

No Go to section I: Pay as you go (PAYG) withholding.

Yes

30 From what date are you eligible for fuel tax credits?

This date cannot be before the date you have provided at question 24 (date of GST registration) or 1 July 2006 (when fuel tax credits commenced).

Day / Month / Year
 / /

31 Which fuel do you use in your business activities?

(Place in all applicable boxes.)

Diesel Petrol Other

32 Do you use fuel in a vehicle with a GVM greater than 4.5 tonnes travelling on a public road?

No

Yes

Section I: Pay as you go (PAYG) withholding

➤ See Instructions page 15

Register for PAYG withholding if you are required to withhold amounts from payments you make to payees such as:

- employees (salary and wages) **!** As a sole trader you are not an employee of your business.
- contractors or subcontractors under a voluntary agreement
- labour hire workers.

You will also need to register if you are 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 or interest to non-residents.

33 Are you required by law to register for PAYG withholding?

➤ See Instructions page 16

No Go to question 38.

Yes When will withholding commence?

Day / Month / Year
 / /

! This date cannot be before the date provided at question 13 (for ABN registration).

34 How many employees do you estimate you will pay?

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This information is used to provide you with the correct number of payment summaries at the end of the financial year.

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

35 What amount do you expect to withhold from payments to your payees each year?

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

Where you expect the withholding amount to be:

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

36 How will you provide your PAYG withholding payment summary annual report to the Tax Office?

Sole traders who 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 made. Sole traders who have employees and other workers will need to lodge a PAYG withholding payment summary annual report.

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

Indicate the method you plan to use to lodge your PAYG withholding payment summary annual report.

Electronically Paper form supplied by the Tax Office Go to question 38.

37 How will you provide payment summaries to your payees?

➤ See Instructions page 16

Print your own payment summaries

Use payment summaries supplied by the Tax Office

38 Will you pay royalties, dividends or interest to non-residents, or are you an investment body that will pay investment income to Australian residents?

No

Yes

➤ See Instructions page 16

Section K: Declaration

Must be completed by the sole trader or an individual authorised by the sole trader.

40 Who is the authorised contact signing this declaration? (Complete all of the fields below.)


Full name of signatory

Position held (for example, owner, proprietor, tax agent)

Before you sign this form

 See Instructions **page 17**

Make sure you have answered all the relevant questions correctly and read the privacy statement below before you sign and date this page. An incomplete form will delay processing and we may ask you to complete a new application.

 Penalties may be imposed for giving false or misleading information.

I, the sole trader, declare that:

- I am entitled to registration
- the information given on this form is true and correct.

OR

I, the authorised contact for the sole trader, declare that:

- I am authorised by the sole trader to complete this application on their behalf
- my details are listed at question 9
- the sole trader is entitled to registration
- the information given on this form is true and correct.

Signature

You MUST SIGN here

Day

Month

Year

Privacy

We are authorised by taxation 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 collect the information requested on this form. We need this information to help us administer these Acts and to help us maintain the details relating to you that are recorded in the Australian Business Register (ABR) and other Tax Office systems.


Where authorised by law to do so, we may give this information to other government agencies including, law enforcement and assistance agencies. Selected ABR information may be made publicly available and some may be passed to Commonwealth, state, territory and local agencies authorised by law to receive it.

You can find a list of these agencies at www.abr.gov.au or 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.

Lodging this form

Make a copy of this application for your own records before you send it to:

Australian Taxation Office
PO Box 3000
ALBURY NSW 2640

 We will aim to provide a decision on your application within 28 days of receiving all the necessary information. If your application is incomplete or incorrect, it may take longer. We appreciate your patience, do not lodge another application during this time.



**Sample
only**

