

# ABN registration for superannuation entities



You can also apply:

- online at [www.abr.gov.au](http://www.abr.gov.au)
- through your registered tax agent.



Is this the right form for you?  
See inside front cover.



## ➤ IS THIS THE RIGHT FORM FOR YOU?

Use this application to register for:

- an Australian business number (ABN)
- goods and services tax (GST)
- a tax file number.

Also use this application to elect to be regulated under the *Superannuation Industry (Supervision) Act 1993* (SIS Act).

Don't use this application if:

- you are a sole trader – you need *ABN registration for individuals (sole traders)* (NAT 2938).  
Phone **1300 720 092** to order a copy
- your entity is a company, partnership, trust or other organisation – you need *ABN registration for companies, partnerships, trusts and other organisations* (NAT 2939).  
Phone **1300 720 092** to order a copy
- you want to apply for other registrations (for example, fuel tax credits or GST) – you can register:
  - online at **www.abr.gov.au**
  - by phoning **13 28 66** between 8:00am and 6:00pm, Monday to Friday.

## ➤ To order a copy of most of our forms:

- visit **www.ato.gov.au/onlineordering**
- phone our automatic publications service on **1300 720 092** 24 hours a day, 7 days a week.

## OUR COMMITMENT TO YOU

We are committed to providing you with advice and guidance you can rely on, so we make every effort to ensure that our publications are correct.

If you follow our guidance 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 advice and guidance 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.

You are protected under GST law if you rely on any GST advice in this publication. If you rely on this advice and it later changes, you will not have to pay any extra GST for the period up to the date of the change.

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

This publication was current at **July 2010**.

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# INTRODUCTION

## ABOUT THE ABN

The Australian business number (ABN) is a public number that gives businesses in Australia a single identification number to use when dealing with a range of government departments and agencies.

❗ An ABN does not replace an entity's tax file number.

An entity normally needs an ABN to register for goods and services tax.

When the entity receives its ABN, some of its business details will be placed on the Australian Business Register (ABR). This register is administered by the Registrar of the ABR, who is also the Commissioner of Taxation. Some information will also be displayed on the Super Fund Lookup. See 'The Australian Business Register and your privacy' on page 13 for further details.

## HOW TO APPLY

You can apply for an ABN and other registrations listed on the inside front cover:

- online at [www.abr.gov.au](http://www.abr.gov.au)
- through your registered tax agent
- by using the application form and instructions in this booklet.

❗ The fastest way to get an ABN is to apply online at [www.abr.gov.au](http://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. Otherwise, we will aim to process your application within 28 days of receiving all the necessary information. If your application is incomplete, incorrect or needs checking, it may take longer. Do not lodge another application during this time.

## PROOF OF IDENTITY

We must establish the identity of every entity before we register it.

Some of the information requested on the form is used to establish identity, including the entity's tax file number (TFN).

❗ We are authorised by the *Taxation Administration Act 1953* to ask you to provide TFNs on this application. You are not required by law to quote the entity's TFN (or any other TFN that is requested). However, quoting the entity's TFN reduces the risk of administrative errors that could delay the processing of the application.

If your entity does not have a TFN, you can apply for one at question 7 on the form.

If we cannot identify the entity from the information you provide, we will contact you 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 13 for details of the information which will be publicly available on the ABR and Super Fund Lookup.

### Question 1

#### Type of entity

Use the following descriptions to identify the type of fund or trust the entity is.

#### 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, 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
- the trustee of the fund is comprised of individuals, the member is
  - one of only two trustees, one of whom is the member and the other is a relative of the member, or
  - one of only two trustees, and not an employee of the other trustee
- 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.

#### 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 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.

 You can obtain a copy of the *Trustee declaration* (NAT 71089) from [www.ato.gov.au](http://www.ato.gov.au) You can also order directly from:

- [www.ato.gov.au/onlineordering](http://www.ato.gov.au/onlineordering)
- by phoning our automated publications service on **1300 720 092** 24 hours a day, 7 days a week.

For more information about the declaration and your responsibilities:

- visit our website at [www.ato.gov.au/super](http://www.ato.gov.au/super)
- phone **13 10 20**.

You can obtain a copy of *Self-managed super funds – Key messages for trustees* (NAT 71128) and *Running a self-managed super fund* (NAT 11032) from [www.ato.gov.au](http://www.ato.gov.au) You can also order these publications directly through:

- [www.ato.gov.au/onlineordering](http://www.ato.gov.au/onlineordering)
- by phoning our automated publications service on **1300 720 092** 24 hours a day, 7 days a week.

#### APRA regulated superannuation fund

This is a superannuation fund that is regulated by the Australian Prudential Regulation Authority (APRA) and therefore must have an APRA licensed trustee. APRA covers all regulated superannuation funds that are not self-managed superannuation funds.

### Non-regulated superannuation fund

This is a superannuation fund that does not satisfy the provisions of Section 19 of the SIS Act. The fund has not made an election to become a regulated superannuation fund and is not intending to make such an election using this application. For example, registered financial institutions or religious charitable development funds.

Exempt public sector funds (which are not intending to elect to be regulated) should cross this box.

### 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.

### Approved deposit fund

An approved deposit fund is an indefinitely continuing fund maintained 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.

## Question 2

### Type of APRA fund

You only need to answer this question if you selected 'Australian Prudential Regulation Authority (APRA) regulated superannuation fund' at question 1.

### 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.

**!** Funds with four or less members that do not meet this description or the definition of a self-managed superannuation fund are strongly advised not to make an election to become a regulated superannuation fund. The trustees of such a fund would risk APRA appointing a replacement trustee.

## Question 4

### What is the structure of the entity?

Use the following descriptions to identify the entity 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 fund member receives will depend on 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.

**!** 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 cannot register as a defined benefit fund if it has less than 50 members and was established after 12 May 2004.

**Both accumulation and defined benefit fund**

This is a fund that offers accumulation accounts and defined benefit accounts to all members.

**Question 5**

**What is the entity's name?**

Unless the name of the entity changes at a later date, it should be written as shown in the trust deed or governing rules. For example, 'the trustee for XYZ Superannuation Fund'.

**SECTION B: ADDRESS DETAILS**

**Question 8**

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

This is the physical street address of the entity and where the main activity takes place.


For large APRA regulated superannuation funds, this address would normally be the site of the fund's administration.

For self-managed superannuation funds and small APRA regulated superannuation funds, this address may be the residential address of one or more trustees.

**Question 9**

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

The 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 publicly available on Super Fund Lookup at [www.business.gov.au](http://www.business.gov.au) (See 'The Australian Business Register and your privacy' on page 13 for details).

**Question 10**

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

Where possible, we 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 GST and its GST turnover is \$20 million or more
- wants to maintain its details on the ABR 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: CONTACT DETAILS

### Question 11

#### Who is the 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](http://www.ato.gov.au/authorisedperson)

### Preferred language

If an authorised contact person has difficulty communicating in English, you can indicate their preferred language. If an authorised contact person is hearing impaired and wants to use the TTY service, print 'TTY' as their preferred language.

## SECTION D: ENTITY ACTIVITY DETAILS

### Question 14

#### On what date did the entity come into existence?

For funds established by Commonwealth, state or territory statute, provide the date on which the first contribution was made.

For funds other than those established under Commonwealth, state or territory statutes, a superannuation fund comes into existence after the trust deed has been signed and property has been set apart for the benefit of identified members. For example, when the fund receives its first contribution. In accordance with legal practice, this most commonly occurs on the same day as the trust deed is executed and therefore cannot be a future date.

➤ For more information, see Income Tax Ruling TR 2008/9.

### Question 17

#### Is the entity owned or controlled by Commonwealth, state, territory or local government?

This question deals with effective control of the entity by Commonwealth, state, territory or local governments.

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 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 funds or trusts.

Majority government funding is not a sufficient test to determine government control. An entity that receives all its funding from government and has its work program set by government (in the application of accountability for the funding received), is not government controlled. The government must also have the power to control the entity through majority ownership, specific legislation or the right to appoint and remove a majority of the controlling body's directors.

### Question 18

#### Is the entity an Australian superannuation fund for tax purposes?

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
- the central management and control of the fund is ordinarily in Australia
- either the fund has
  - no 'active member', or
  - at least 50% of the following, attributable to superannuation interests held by 'active members' who are Australian residents
    - the total market value of the fund's asset, attributable 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 2008, 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
  - for whom 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.

## SECTION E: GOODS AND SERVICES TAX (GST)

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.

You should read *GST for small business* (NAT 3014) if you are unfamiliar with GST. For information on how to get this guide, see 'Useful products and services' on page 15.

### Question 19

#### 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)
- a representative of an incapacitated entity (where the incapacitated entity is registered or required to be registered), or
- a resident agent acting for a non-resident (where the non-resident is registered or required to be registered).

### Question 20

#### 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 an entity applies for cancellation of registration within 12 months of being registered, the registration may not be cancelled. Cancellation will depend upon the entity's circumstances.

### Question 21

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

If the entity backdates its registration more than 21 days, it may be liable for:

- failure to register on time penalties
- failure to lodge on time penalties
- general interest charge (GIC) on GST owed.

### Question 22

#### What is the entity's GST turnover?

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

## DEFINITIONS

**Current** GST turnover is the value of all supplies made or likely to be made in the current month plus the previous 11 months.

**Projected** GST turnover is the value of all supplies made or likely to be made in the current month plus the next 11 months.

When working out current or projected GST turnover, exclude the following supplies:

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

The value of supplies in both calculations excludes GST. 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.

We use GST turnover to determine a number of threshold events. Turnover thresholds are GST exclusive.

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

- current GST turnover is at or above the threshold (unless you satisfy us that the projected GST turnover is below the threshold), or
- projected GST turnover is at or above the threshold.

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

### Question 23

#### How often will the entity lodge its activity statements?

If the entity's GST turnover is:

- \$20 million or more, it must lodge electronically each month (provide an email address at question 10)
- less than \$20 million, it can choose to lodge monthly or quarterly
- 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.

A representative member of a GST group can elect to report GST annually only if each member of the group is eligible. Once an election is made, annual tax periods will apply to all group members.

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

### Question 24

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

##### 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.


Entities can choose to use a cash basis of accounting for GST purposes, regardless of their turnover, if they are properly accounting on a cash basis for income tax purposes or are:

- an endorsed charitable institution
- a trustee of an endorsed charitable fund
- a gift deductible entity
- a government school.

Entities can also use a cash basis of accounting for GST if:

- they are a small business entity with an annual turnover (including the turnover of their related entities) of \$2 million or less
- they are not operating a business but are carrying on an enterprise with a GST turnover of \$2 million or less.

 Refer to [www.ato.gov.au](http://www.ato.gov.au) to determine if you are a small business entity.

 If you do not meet any of the criteria mentioned above and want to account for GST on a cash basis, this may be possible. You will need to seek permission from us to do so. See 'More information' on page 16.

##### Non-cash accounting (accruals)

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

### Question 25

#### Does the entity import goods or services into Australia?

You may be eligible for the Deferred GST on imports scheme, which allows you to defer payment of GST on imports. To be in the scheme, you must be prepared to lodge your activity statements monthly over the internet.

There are also other requirements to qualify for the Deferred GST on imports scheme.

➤ For further information or to apply to join the scheme, phone **1300 130 915** between 8.00am and 6.00pm, Monday to Friday.

### SECTION G: ASSOCIATES OF THE ENTITY

This section collects information about corporate trustees, individual trustees, members of self-managed superannuation funds and directors of 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 or accountant unless they meet the definition above.

### Question 27

#### Does the entity have a corporate trustee?

If the trustee is a constitutional corporation, provide the following:

- the trustee's full name
- Australian Company Number or Australian Registered Body Number, and
- the corporate trustee's tax file number (TFN).

If the corporate trustee chooses not to disclose its TFN, it must also provide on a separate piece of paper:

- its business address, and
- the date it commenced, registered or became incorporated.

### Question 31

#### Who are the individuals associated with the entity?

All individuals associated with the entity should provide their tax file number (TFN). If an individual trustee, director or member chooses not to disclose their TFN, they must provide their residential address on a separate piece of paper and include with this application.

#### Corporate trustees

If a corporate trustee is listed at question 27, all directors should select both '*Director of the corporate trustee*' and '*Member of self-managed superannuation fund*' in the check boxes provided.

#### Single member funds

Where a member is one of only two directors and the other director is a relative or not an employee, the relevant member of the fund should select both '*Director of the corporate trustee*' and '*Member of self-managed superannuation fund*' in the check boxes provided. The other director should select '*Director of the corporate trustee*' in the check box provided.

#### Individual trustees

If an entity does not have a corporate trustee, it must provide details of its individual trustees.

Individual trustees should select '*Individual trustee*' and '*Member of self-managed superannuation fund*' in the check boxes provided.

#### Single member funds

Where a member is one of only two individual trustees and the other is a relative or not an employee of the other trustee, the relevant member of the fund should select both '*Trustee of self-managed superannuation fund*' and '*Member of self-managed superannuation fund*' in the check boxes provided. The other individual should select '*Trustee of the self-managed fund*' in the check box provided.

#### Legal personal representatives

Where a corporate trustee director is acting as a legal personal representative for a member, the corporate trustee director should select '*Director of corporate trustee*' and '*Legal personal representative*' in the check boxes provided.

If an individual is acting as a legal personal representative for a member, the individual should select '*Individual trustee*' and '*Legal personal representative*' in the check boxes provided.



You must show all individuals associated with the entity and their position on this application.

## SECTION H: NOTICE OF ELECTION

### Question 32

#### 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
  - 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. The date cannot be prior to the date the entity came into existence (provided at question 14).

### 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 I: SELF-MANAGED SUPERANNUATION FUND TRUSTEE DISCLOSURE

### Question 34

#### Does the fund intend to be a self-managed superannuation fund for 12 months or longer?


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 12 months or longer.

### Question 35

#### Trustee disclosure supplementary questions

Each of the supplementary questions must be completed on behalf of every corporate or individual trustee, legal personal representative, and responsible officer of the corporate trustee. These questions help us determine the eligibility of the people associated to 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?' To confirm that the individual is no longer a disqualified person, include a copy of the notice of waiver with this application.

-  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 J: DECLARATION

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

### Question 36

#### 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 entity is entitled to an ABN
- 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 3).

#### 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.

## LODGING THIS FORM

Check that you have signed and dated the declaration. If it is unsigned, we will return it to you for signing.

Make a copy of the form for your records before you send it to:

**Australian Business Register**  
**PO Box 3373**  
**PENRITH NSW 2740**

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

 We may impose penalties for making a false declaration.

# THE AUSTRALIAN BUSINESS REGISTER AND YOUR PRIVACY

We are authorised to collect the information on this application 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*
- *Australian Prudential Regulation Authority Act 1998*
- *Superannuation Industry (Supervision) Act 1993.*

The information we collect helps us to administer laws relating to taxation. Where 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. Selected information may be made publicly available and some may be passed to other government agencies, including Commonwealth, state, territory and local government agencies where that is authorised by law.

## 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
- 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
- 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 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 free to the public online at [www.abr.gov.au](http://www.abr.gov.au)

All requests for certified 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](http://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](http://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 super 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 application and mail it to:

**The Assistant Registrar  
Australian Business Register  
PO Box 9977  
Newcastle NSW 2300**

### INFORMATION NOT AVAILABLE TO THE PUBLIC

Information you supply on this application 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)
- 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.

You can find details of the government agencies regularly receiving information from the ABR at [www.abr.gov.au](http://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 the *Taxation Administration Act 1953* to ask you to provide the 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 you can obtain further information:

- visit the Privacy Commissioner's web site at [www.privacy.gov.au](http://www.privacy.gov.au)
- phone us on **13 28 66** between 8.00am and 6.00pm, Monday to Friday.

# 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](http://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

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](http://www.abr.gov.au)

Visit the ABR website to:

- register for an ABN and other tax obligations, such as GST and PAYG withholding
- register for an AUSKey (if your business has an ABN you can apply for an AUSKey, a single key to access government online services)
- access and update your own business details (if you have an AUSKey or active ATO 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 – 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](http://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](http://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](http://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.


## MORE INFORMATION

### INTERNET

- Visit [www.ato.gov.au/super](http://www.ato.gov.au/super) – download superannuation forms, publications and fact sheets.
- Visit [www.business.gov.au](http://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 (EST), Monday to Friday.

### 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 deaf, or have a hearing or speech impairment, phone us 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
- Speak and Listen (speech-to-speech relay) users, phone **1300 555 727** and ask for the ATO number you need
- internet relay users, connect to the NRS on [www.relayservice.com.au](http://www.relayservice.com.au) and ask for the ATO number you need.

If you would like further information about the National Relay Service, phone **1800 555 660** or email [helpdesk@relayservice.com.au](mailto:helpdesk@relayservice.com.au)

### FREE SEMINARS

Seminars are held on tax basics for small business which cover GST, PAYG, activity statements and record keeping. For more information, visit [www.ato.gov.au](http://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.