

6 What is the entity's other name (if applicable)?

This 'other name' is not the name referred to in question 5. It is an additional name by which the entity may be commonly known, for example, a name that is used in advertising.

As above If this name is the same as the name provided at question 5, cross this box.

Grid of 200 empty boxes for entering the entity's other name.

If you want to add more than one name, provide the details on a separate sheet of paper and include with this application. Include the name of the entity that is applying for this ABN (as provided at question 5) on each sheet. Title the additional sheets of paper with the heading 'Additional other names to be added'.

7 Does the entity have a tax file number (TFN)?

No Does the entity want to apply for a TFN? No Yes

Yes Provide the TFN

You are not required by law to quote a TFN, but quoting it will reduce the risk of administrative error or delays to this registration. For more information see page 14 of the Instructions.

i We may issue a TFN whenever it is necessary to do so under Australian tax laws.

Section B: Address details

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

➤ See Instructions page 5

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

This cannot be a post office box number, roadside mail bag, roadside delivery or other delivery point address.

Grid of 200 empty boxes for entering the main business location or address. Labels: Suburb/town/locality, State/territory, Postcode, Country if not Australia.

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

➤ See Instructions page 5

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

The address will also be made publicly available on Super Fund Lookup at www.business.gov.au

As above If the entity's postal address is the same as the business address, cross this box.

Grid of 200 empty boxes for entering the postal address for service of notices and correspondence. Labels: Suburb/town/locality, State/territory, Postcode, Country if not Australia.

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

➤ See Instructions page 5

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

Provide only one email address.

Grid of 200 empty boxes for entering the entity's email address for service of notices and correspondence.

Section D: Entity activity details

14 On what date did the entity come into existence?

➤ See Instructions page 6

This is the date the trust is executed and property is set apart for beneficiaries. It cannot be a future date.

Day / Month / Year
 / /

15 Does the entity have more than one location in Australia?

No Go to question 17.

Yes

16 In which states or territories does the entity have locations? (Place in all applicable boxes.)

All New South Wales Victoria Queensland Western Australia
South Australia Tasmania Northern Territory Australian Capital Territory

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

➤ See Instructions page 6

No

Yes

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

➤ See Instructions page 6

No

Yes

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 of the Instructions.

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

➤ See Instructions page 7

An entity is required to register if it:

- is carrying on an enterprise and its GST turnover (see page 7 of the Instructions for question 22) 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 21

20 If the entity is not required to register for GST, is the entity volunteering to register?

➤ See Instructions page 7

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

No Go to Section G: Associates of the entity Yes

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

➤ See Instructions page 7

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.

❗ The date of registration for GST cannot be before the ABN registration date provided at question 14.

Date of registration / /

22 What is the entity's GST turnover? (Place in one box only.)

➤ See Instructions page 7

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.

\$0 to \$75,000 to \$150,000 to \$2 million to \$20 million
\$74,999 \$149,999 \$1,999,999 \$19,999,999 and over

23 How often will the entity lodge its activity statements?

➤ See Instructions page 8

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.

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

Monthly Quarterly Annually

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

- Cash basis – the entity accounts for the GST on its sales when it receives payment for them.
- Non-cash (accruals) basis – 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.

Not all entities are allowed to account for GST on a cash basis.

You must read page 8 of the Instructions before nominating the cash basis.

Cash Non-cash (accruals)

25 Does the entity import goods or services into Australia?

No Yes You may be eligible to defer GST on imports, see Instructions on page 9.

Section G: Associates of the entity

See Instructions page 9

These questions collect information about all corporate trustees and individuals associated with the entity.

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

If this section is not completed correctly, we may return the form to you which will delay processing.

Trustee disclosure

Self-managed superannuation funds must also complete the trustee disclosure questions at Section I.

TFN disclosure

We are authorised by the Taxation Administration Act 1953 to ask for TFNs. You do not have to provide a TFN. However, providing a TFN reduces the risk of administrative error and any delays to the processing of this form. If we cannot identify an associate from the information you provide, we may contact you for more information.

If an individual who is a trustee, member or director chooses not to disclose their TFN, they must provide on a separate sheet of paper their full name, residential address, sex and date of birth with the application. Title the separate sheet of paper with the heading, 'Details of individual'.

If a corporate trustee chooses not to disclose its TFN, it must provide its business address and the date it commenced, registered or became incorporated on a separate sheet of paper and include with this application. Title the separate sheet of paper with the heading, 'Details of corporate trustee'.

Ensure that any additional sheets of paper include the name of the entity that is applying for an ABN.

27 Does the entity have a corporate trustee?

See Instructions page 10

No

Yes Provide details below

Full name of the corporate trustee

Grid for full name of the corporate trustee (40 columns, 5 rows)

ACN/ARBN Corporate trustees must provide their Australian Company Number (ACN) or Australian Registered Body Number (ARBN).

Tax file number Refer to tax file number disclosure above.

28 Is the entity a self-managed superannuation fund?

No Go to question 31.

Yes

29 Is there an individual trustee who is a legal personal representative, parent or guardian acting on behalf of a member under a legal disability?

No Yes

30 Is there a director of a corporate trustee who is a legal personal representative, parent or guardian acting on behalf of a member under a legal disability?

No Yes

A legal personal representative does not include a registered tax agent or accountant unless they meet the definition on page 9 of the instructions.

Section I: Self-managed superannuation fund trustee disclosure

33 Is the entity a self-managed superannuation fund?

No Go to Section J: Declaration

Yes Complete this section

The following questions help us determine your eligibility to be an individual trustee, legal representative, a corporate trustee, or a responsible officer of a corporate trustee of a self-managed superannuation fund.

! These questions must be answered on behalf of all individual trustees, legal representatives, corporate trustees and responsible officers of corporate trustees.

Privacy

We are authorised by the *Superannuation Industry (Supervision) Act 1993* to collect the information in this section. This information will be used to assess a person's eligibility to be an individual trustee, a corporate trustee or a responsible officer of a corporate trustee of a self-managed superannuation fund. This information will only be disclosed where permitted by law. Agencies we routinely disclose this information to include APRA and the Australian Securities & Investments Commission.

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

No Yes

➤ See Instructions page 11

35 Trustee disclosure supplementary questions

➤ See Instructions page 11

Individual trustees of a self-managed superannuation fund

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?

No Yes

Has a civil penalty order ever been made in relation to any of the trustees?

No Yes

Are any of the trustees an undischarged bankrupt?

No Yes

Have any of the trustees been notified that they are a disqualified person by a Regulator (APRA or the Commissioner of Taxation)?

No Yes

Corporate trustee of a self-managed superannuation fund

Does the company know or have reasonable grounds to suspect that a person who is, or is acting as, a responsible officer of the body corporate is a disqualified person?

No Yes

Has a receiver, or a receiver and manager, of the company been appointed?

No Yes

Has the company been placed under official management?

No Yes

Has a provisional liquidator of the company been appointed?

No Yes

Is the company being wound-up?

No Yes

Section J: Declaration – must be completed by an individual authorised by the entity

36 Who is the authorised person signing this declaration? (Complete all of the fields below.) See Instructions page 12

Full name of signatory

Position held (for example, trustee of the entity or a director or secretary of the corporate trustee)

Business hours phone number

Before you sign this form

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 may delay processing and we may ask you to complete a new application.

 We may impose penalties for giving false or misleading information.

I declare that:

- I am authorised by the fund or trust to complete this application on its behalf
- the information given on this application is true and correct
- where the entity is a self-managed superannuation fund, I am 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).

Signature

You MUST SIGN here

Day / Month / Year
 / /

Privacy

We are authorised by the Australian Prudential Regulation Authority Act 1998, the Superannuation Industry (Supervision) Act 1993 and 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 ATO 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 phone us on **13 28 66** between 8.00am and 6.00pm, Monday to Friday and have a list of agencies sent to you.

Further details are provided on page 13 of the Instructions.

Lodging this form

Make a copy of your application for your own 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 form is incomplete, incorrect or needs checking, it may take longer. We appreciate your patience, do not lodge another application during this time.

