

Section C: Do you want to cancel the entity's GST registration?

No Go to section D Yes Complete this section

- !** The entity cannot cancel its GST registration if:
- its GST turnover meets or exceeds the registration turnover threshold of \$75,000 (or \$150,000 for non-profit organisations). The turnover threshold is GST-exclusive.
 - it supplies taxi or limousine travel for fares. Taxi and limousine drivers who are carrying on an enterprise supplying travel for fares must remain registered for GST irrespective of their turnover
 - it represents an incapacitated entity that is registered or required to be registered for GST, or
 - it is a resident agent acting for a non-resident that is registered or required to be registered for GST.

➤ *Leaving the GST system* (NAT 14829) provides information about your obligations when cancelling your GST registration. For example, you may have to repay some refunds of GST credits that you received while registered.

! The entity cannot remain registered for fuel tax credits, luxury car tax or wine equalisation tax once its GST registration has been cancelled.

9 Is the entity's GST turnover less than \$75,000 (or \$150,000 for non-profit bodies)?

No The entity is not eligible to cancel its GST registration. You can phone us for more information. Yes

10 Is the entity:

- supplying taxi or limousine travel for fares
- a representative of an incapacitated entity, or
- a resident agent acting for a non-resident?

No Yes The entity is not eligible to cancel its GST registration. You can phone us for more information.

11 What is the reason for cancelling the entity's GST registration?

- the entity has never operated on a GST registered basis, or
- the entity stopped or will stop operating on a GST registered basis. Provide the date that this occurred or will occur.
- Day Month Year
- / /

Section D: Do you want to cancel the entity's registration for PAYG withholding, luxury car tax, wine equalisation tax or fuel tax credits?

No Go to section E Yes Complete this section

12 Which of the following registrations does the entity want to cancel? (Place in all applicable boxes)

- pay as you go withholding
(You cannot use this form to cancel a PAYG instalment obligation. See page 1 for more information.)
- wine equalisation tax
- luxury car tax
- fuel tax credits

13 From what date does the entity want the cancellation to take effect?

Day Month Year

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