



Consolidation of GST returns – by GST joint venture operator

Use this form if you have consolidated or cancelled your election to consolidate GST returns for all your GST joint ventures.

Last updated 17 July 2024

Consolidating GST returns

A joint venture operator of 2 or more goods and services tax (GST) joint ventures may elect to consolidate all of the GST returns in relation to those joint ventures.

The net amount for the consolidated GST joint venture return will be the aggregate of the net amounts that would have applied to the individual joint ventures if the election was not in place.

Who should use this form

Use this form to notify us you have:


- elected to consolidate GST returns for all your GST joint ventures
- cancelled an election to consolidate GST returns for all your GST joint ventures.

For more information, see:

- GST joint venture - notification of forming, changing or cancelling (NAT 2953)
- GSTR 2004/2 *Goods and services tax: What is a joint venture for GST purposes?*

- Privacy notice for Consolidation of GST returns – notification by GST joint venture operator

Download a form

You can download the form in Portable Document Format (PDF) – [Consolidation of GST returns - notification by GST joint venture operator \(NAT 3392, PDF, 194KB\)](#) .

Lodge your form

Keep a copy of your completed form for your records. Lodge the original including any attachments using:

- secure mail through [Online services for business](#)
- practice mail through [Online services for agents](#).

Lodge through Online services for business

If you use Online services for business to lodge your form, it is more secure and will be processed faster than if you lodge by mail.

Follow these steps to lodge through secure mail in Online services for business:

1. Complete the form.
2. Save the completed form as a PDF to your computer.
3. Log in to Online services for business.
4. Select **Communication**, then **Secure Mail**.
5. Create a **New** message.
6. Go to the **Topic** list and select **Registrations**.
7. Go to **Subject** list and select **GST Joint Venture Notification**.
8. Attach the form and any attachments.
9. Provide your contact details and complete the declaration.
10. Select **Send**.

You will receive a receipt number once you've lodged your form.

Tracking your progress

You can track your form's progress in Online services for business by selecting **Your dealings** from the **Communication** menu.

Lodge through Online services for agents

Follow these steps to lodge through practice mail in Online services for agents:

1. Select **Communication**, then **Practice mail**.
2. Create a **New** message.
3. Go to the **Topic** list and select **Registrations**.
4. Go to the **Subject** list and select **GST Joint Venture Notification**.
5. At **Enquiry** type, select **I am enquiring on behalf of client**.
6. Search for your client and select them.
7. Attach the form and any attachments.
8. Provide your contact details and complete the declaration.
9. Select **Send**.

You will receive a receipt number once the message has successfully been sent.

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Our commitment to you

We are committed to providing you with accurate, consistent and clear information to help you understand your rights and entitlements and meet your obligations.

If you follow our information and it turns out to be incorrect, or it is misleading and you make a mistake as a result, we will take that into account when determining what action, if any, we should take.

Some of the information on this website applies to a specific financial year. This is clearly marked. Make sure you have the information for the right year before making decisions based on that information.

If you feel that our information does not fully cover your circumstances, or you are unsure how it applies to you, contact us or seek professional advice.

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