



# Instructions to complete Public country-by-country (CBC) registration

Guidance for completing the Public country-by-country (CBC) registration form (NAT 75645).

Last updated 22 August 2025

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## Section A: Public CBC reporting parent entity details

How to complete Section A of the Public country-by-country (CBC) registration form.

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## How to complete the Public CBC registration form

The Public country-by-country (CBC) registration form (NAT 75645) must be completed in English and typed. Don't print and write on the form.

When completing the declaration, Use Adobe Acrobat's Fill & Sign tool to add signature, alternatively use the draw or add image function. Don't print and sign the form.

When saving the form to submit to the ATO, ensure the file is saved in PDF format, using the systems native 'Save As' functionality. Don't export or transform the file through an export feature.

The Public CBC reporting parent entity is obliged to report for periods starting on or after 1 July 2024 under the **Public country-by-country (CBC) reporting regime**.

## **Question 1: Is this a new registration of an entity or an update of details to an existing entity?**

This question is mandatory.

Check 'Yes' if this is a new registration for the Public CBC reporting parent entity.

Check 'No' if this registration form is being submitted for a change of details, such as updating your authorised contact.

## **Question 2: Australian business number (ABN) or ATO reference number (ARN)**

Enter the ABN or ARN of the Public CBC reporting parent entity ('registering entity'), if available.

An ABN is a unique 11-digit identifier that businesses in Australia use to interact with the government and other businesses. For more information, refer to **Business or company registrations**.

An ARN is a unique 12-digit identifier that the ATO uses to identify entities in its systems.

If the registering entity is foreign and doesn't have an ABN or ARN, leave this field blank and a new ARN will be created and issued to the entity.

## **Question 3: Registering entity type**

This question is mandatory.

Select the entity type closest to that of the registering entity. The options for entity types are:

- Trust
- Partnership
- Company.

## **Question 4: Registering entity's full legal name**

This question is mandatory.

Enter the full legal name of the registering entity. Write the entity's name exactly as it appears on its official certificate of registration.

## **Question 5: Registering entity's jurisdiction**

This question is mandatory.

Enter the jurisdiction of the registering entity, that is its jurisdiction of registration or creation. Write the full name of the jurisdiction.

For example, type the name 'United States of America'. Don't type 'USA' or 'US'.

## **Question 6: Registering entity's reporting period**

This question is mandatory.

For the entity's first reporting period, enter the day it starts and the day it ends using the format DD/MM/YYYY.

An entity's reporting period will be the period for which audited consolidated financial statements for the entity are prepared, or they would be if it was a listed public company.

The entity's first reporting period is the later of the following:

- the entity's first reporting period commencing on or after 1 July 2024
- the first reporting period for which the entity is required to report. For more information see 'Who is required to report' at **Public country-by-country (CBC) reporting**

## **Question 7: Registering entity's address**

This question is mandatory.

Enter the address information of the registering entity, including:

- postal address (street address or PO Box) line 1, only use line 2 if needed. (if a c/ address is used, split between both lines)

- suburb or town or locality
- state or territory (only applicable for Australian addresses)
- postcode (only applicable for Australian addresses)
- country if outside Australia (if the country is Australia, leave blank)
- email address of the registering entity to receive correspondence.

## Question 8: Registering entity's authorised contact

This question is mandatory.

Enter the details of a person we can contact for more information on behalf of the registering entity. An authorised contact is given authority by an entity to deal with certain matters on behalf of the entity.

Please follow these instructions when entering telephone details:

- Don't include symbols or leading zeros in the country or area code - for example enter as 61, **not** +61, (0)61, or 0061.
- For Australian landline numbers don't include the country code, use only the area code and phone number.
- For Australian mobile numbers enter the country code as **614** in the designated country/area code field - don't include a leading zero from the mobile number.

## Question 9: Registering entity's alternative authorised contact (optional)

Provide a second contact for the registering entity. If the primary authorised contact can't be reached, we will communicate with the alternative authorised contact.

Please follow these instructions when entering telephone details:

- Don't include symbols or leading zeros in the country or area code - for example, enter '61' **not** +61, (0)61, or 0061.
- For Australian landline numbers don't include the country code, use only the area code and phone number.

- For Australian mobile numbers enter the country code as **614** in the designated country/area code field - don't include a leading zero from the mobile number.

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## Section B: Australian member entity

How to complete Section B of the Public country-by-country (CBC) registration form.

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### Who completes Section B of the Public CBC registration form

Foreign entities with Australian member entities must complete Section B of the *Public country-by-country (CBC) registration form* (NAT 75645). However, Question 10 must be completed for all entities.

An Australian member entity is a CBC reporting entity that is a member of the CBC reporting group that either:

- is resident in Australia for taxation purposes
- operates an Australian permanent establishment.

If you have multiple Australian member entities , you only need to fill out the details of the most significant or relevant entity that derived the majority of the group's Australian-source income.

For more information, refer to Taxation Ruling TR 2002/5 *Income tax: Permanent establishment – What is 'a place at or through which [a] person carries on any business' in the definition of permanent establishment in subsection 6(1) of the Income Tax Assessment Act 1936?*

## **Question 10: Is the Public CBC reporting parent entity a foreign entity?**

This question is mandatory.

Check 'Yes' if the Public CBC reporting parent entity is a foreign resident entity for tax purposes, that is, they are not an Australian resident for tax purposes. To find out more on residency status, see **Working out your residency**. Then complete the rest of the fields in Section B.

Check 'No' if the Public CBC reporting parent entity is an Australian resident for tax purposes. Then proceed to **Section C**.

## **Question 11: Australian member entities ABN**

This question is mandatory.

Enter the ABN of the Australian member entity. An ABN is a unique 11-digit identifier that businesses in Australia use to interact with the government and other businesses.

For more information on ABNs, refer to **Business or company registrations**.

## **Question 12: Full legal name of Australian member entity**

This question is mandatory.

Enter the full legal name of the Australian member entity. Write the entity's name exactly as it appears on its official certificate of registration.

## **Question 13: Australian member entity address**

Enter the address information of the Australian member entity, including:

- postal address (street address or PO Box) line 1, only use line 2 if needed. (if a c/ address is used, split between both lines)

- suburb or town or locality
- state or territory
- postcode
- country if outside Australia (if the country is Australia, leave it blank)
- email address of the Australian member entity.

## Question 14: Australian member entity's contact

This question is mandatory.

Enter the details of a person we can contact for more information on behalf of the Australian member entity.

Please follow these instructions when entering telephone details:

- Don't include symbols or leading zeros in the country or area code - for example, enter '61' **not** +61, (0)61, or 0061.
- For Australian landline numbers don't include the country code, use only the area code and phone number.
- For Australian mobile numbers enter the country code as 614 in the designated country/area code field- don't include a leading zero from the mobile number.

## Question 15: Australian member entity's alternative contact (optional)

Provide a second contact for the Australian member entity. If the primary contact of the Australian member entity can't be reached, we will communicate with the alternative contact.

Please follow these instructions when entering telephone details:

- Don't include symbols or leading zeros in the country or area code- for example, enter '61' **not** +61, (0)61, or 0061.
- For Australian landline numbers don't include the country code, use only the area code and phone number.

- For Australian mobile numbers enter the country code as 614 in the designated country/area code field- don't include a leading zero from the mobile number.


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## Section C: Authorised tax agent

How to complete Section C of the Public country-by-country (CBC) registration form.

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A registering entity may nominate an authorised tax agent to engage with us on their behalf about their **Public country-by-country (CBC) reporting matters**.

Australian tax agents must be registered with the Tax Practitioners Board. You can find a registered tax agent or check whether a person is registered by visiting the [Tax Practitioners Board](#)  website.

To nominate an authorised tax agent, complete the fields in Section C of the *Public Country-by-Country (CBC) registration* form with the following details:

- registered tax agent name
- registered tax agent number
- tax agent's name and position held
- email address.
- daytime phone number.

Please follow these instructions when entering telephone details:

- Don't include symbols or leading zeros in the country or area code - for example, enter '61' **not** +61, (0)61, or 0061.
- For Australian landline numbers don't include the country code, use only the area code and phone number.

- For Australian mobile numbers enter the country code as 614 in the designated country/area code field and include a leading zero from the mobile number.

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## Section D: Declaration

How to complete Section D of the Public country-by-country (CBC) registration form.

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The declaration is mandatory.

When you have completed the **Public country-by-country (CBC) registration form** (NAT 75645), only a person currently on our records as having authority to update registration details on behalf of the entity can sign this declaration. For more information, visit our website at [ato.gov.au/authorisedperson](https://ato.gov.au/authorisedperson).

This declares the information in the registration form is true and correct.

To make the declaration, check the appropriate box for the **public officer or authorised representative**. Include the following details of the person making the declaration:

- full name and position
- daytime phone number
- email address
- tax agent number (if applicable)
- a signature (the signature must be an electronic signature)
- declaration date.

When completing the declaration, Use Adobe Acrobat's Fill & Sign tool to add signature, alternatively use the draw or add image function. Don't print and sign the form.

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## Section E: Lodging the Public CBC registration form

How and when to lodge the Public country-by-country (CBC) registration form.

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Once you have completed the **Public country-by-country (CBC) registration form** (NAT 75645), save a copy of your form for record-keeping purposes.

When saving the form to submit to the ATO, ensure the file is saved in PDF format, using the systems native 'Save As' functionality. Don't export or transform the file through an export feature.

Email your completed form to [PublicCBCreports@ato.gov.au](mailto:PublicCBCreports@ato.gov.au). Don't submit a scanned copy. We are unable to accept more than one registration form per email.

You will receive a response from the ATO to acknowledge receipt of your email. We will later send you an email to advise whether your registration has been successful.

For any questions about completing and lodging the registration form, email [PublicCBC@ato.gov.au](mailto:PublicCBC@ato.gov.au)

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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.

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