



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

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

Published 12 June 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

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

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

Question 3: Registering entity type

Question 4: Registering entity's full legal name

Question 5: Registering entity's jurisdiction

Question 6: Registering entity's reporting period

Question 7: Registering entity's address

Question 8: Registering entity's authorised contact

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

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. Do not print out and use a pen.

The reporting parent entity is obliged to report for periods from 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.

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 ('registering entity'), when 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 does not have an ABN or ARN, leave this field blank and a new ARN will be created.

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. Write the full name of the jurisdiction.

For example, type out the name 'United States of America'. Do not 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 commences 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.

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)
- 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.

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

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

Section B: Australian subsidiary or Australian permanent establishment details

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

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

Question 11: Australian subsidiary ABN

Question 12: Full legal name of Australian subsidiary

Question 13: Australian subsidiary address

Question 14: Australian subsidiary's contact

Question 15: Australian subsidiary's alternative contact (optional)

Who completes Section B of the Public CBC registration form

Foreign entities with Australian subsidiaries or foreign entities that operate an Australian permanent establishment must complete Section B of the *Public country-by-country (CBC) registration form* (NAT 75645). However, Question 10 must be completed for all entities.

What is an Australian subsidiary

The Australian subsidiary is a company, trust or partnership that is wholly owned by the CBC reporting parent entity, either directly or indirectly, for tax purposes. Generally, this will be the head entity of the consolidated group or multiple entry group for income tax purposes if a choice has been made to consolidate.

If you have multiple Australian subsidiaries, 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.

What is a permanent establishment

'Permanent establishment' is defined in subsection 6(1) of the *Income Tax Assessment Act 1936*. It includes:

- business operations carried on by an Australian resident entity at or through a fixed place of business in another country
- business operations carried on by a foreign resident entity at or through a fixed place of business in Australia.

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 is a foreign resident, 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 is an Australian resident for tax purposes. Then proceed to Section C.

Question 11: Australian subsidiary ABN

This question is mandatory.

Enter the ABN of the Australian subsidiary. 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 subsidiary

This question is mandatory.

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

Question 13: Australian subsidiary address

Enter the address information of the Australian subsidiary, including:

- postal address (street address or PO Box)
- 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 subsidiary.

Question 14: Australian subsidiary's contact

This question is mandatory.

Enter the details of a person we can contact for more information on behalf of the Australian subsidiary, noting that this contact is not an authorised contact.

Question 15: Australian subsidiary's alternative contact (optional)

Provide a second contact for the Australian subsidiary. If the primary contact of the Australian subsidiary cannot be reached, we will communicate with the alternative contact.


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Section C: Authorised tax agent for the Public CBC registration form

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

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A registering entity can nominate an authorised tax agent that is registered as a tax agent in Australia to engage with us 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
- daytime phone number
- email address.

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Section D: Declaration for the Public CBC registration form

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), the declaration must be made by someone who is authorised by the registering entity to do so (that is, an authorised officer or authorised tax agent). This declares the information in the registration form is true and correct.

To make the declaration, check the appropriate box for authorised officer or authorised tax agent. 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.

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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.

Email your completed form to **PublicCBCreports@ato.gov.au**. Do not 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**

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

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