Print whole section

Taxation registrations

All businesses need a tax file number (TFN), but other tax registrations depend on the type of business you're running.

Tax file number

Sole traders use their individual TFN. Partnerships, companies, trusts and other organisations need a business TFN.

Pay as you go withholding

Work out when and how to register for or how to cancel PAYG withholding.

Fringe benefits tax

If you provide fringe benefits to your employees, you may have to pay fringe benefits tax (FBT).

Luxury car tax

Luxury car retailers, wholesalers and manufacturers must register for and pay luxury car tax (LCT).

Employer registration for working holiday makers

Employers must register with us to withhold at working holiday makers tax rates.

Wine equalisation tax

Wine manufacturers, wholesalers and importers must register for and collect wine equalisation tax.

Fuel tax credits

To register for fuel tax credits you need to register for GST. Find out which fuels and activities are not eligible.

Registering for GST

Work out if, when and how you need to register for GST.

PAYG instalments

Pay as you go (PAYG) instalments are regular prepayments of the expected tax on your business and investment income.

QC 45085

Tax file number

Sole traders use their individual TFN. Partnerships, companies, trusts and other organisations need a business TFN.

Last updated 6 July 2017

Sole traders

If you're going to operate your business as a sole trader, your individual TFN is used for both your business and personal dealings with us.

If you don't have an individual TFN, you will need to apply for one.

Next step:

- Apply for an individual TFN

Partnerships, companies, trusts and other organisations

If you're going to operate your business through a partnership, company, trust or another type of organisation, it will need a separate TFN. You can apply for a business TFN:

- online, using the Australian Business Register – if you
  - only need a TFN, select the **Applying for other registrations tab,** and then click **Apply for a TFN for business** link
  - need a TFN and an ABN, apply for both by selecting the **Apply for an ABN** link
- using a registered tax agent
- by lodging the *Tax file number – application for companies, partnerships, trusts and other organisations* (NAT 3799) form. You can order this form using our online publication ordering service for business.

QC 31784

Pay as you go withholding

Work out when and how to register for or how to cancel PAYG withholding.

Last updated 24 December 2025

When to register

You must register for pay as you go (PAYG) withholding before you're first required to make a payment that is subject to withholding. This is required even if you do not withhold any amount from a payment made.

Use the Australian Business Register to register your business for:

- an Australian business number (ABN)
- GST
- PAYG withholding
- a business name.

If you need to withhold tax but don't need an ABN, you must register for a PAYG withholding account.

How to register for or cancel PAYG withholding

You can register for or cancel PAYG withholding if you:

- have an ABN
- don't have an ABN but need to withhold tax.

If you have an ABN

If your business has an active ABN, you can register or cancel your PAYG withholding business account:

- online through our Online services for business (see Add, update or cancel a tax type for more information)
- through your registered tax agent or BAS agent
- using your Standard Business Reporting (SBR) compatible software
- by phoning our business line if you're an authorised business contact.

Registered tax agents can use Online services for agents to update or cancel a client's tax registration.

If you don't need an ABN but have to withhold tax

You must register for a PAYG withholding account if you don't need an ABN but have to withhold tax from a payment.

You must withhold tax if:

- you self-manage your National Disability Insurance Scheme funds and directly employ staff
- a supplier has not quoted their ABN
- you employ, or intend to employ, a person such as a nanny, cleaner, cook or gardener
- you pay royalties, dividends or interest to non-residents, or withhold from or report investment income to Australian residents.

You can register your PAYG withholding account and not have an ABN by:

- phoning our business line and speaking to a customer service representative
- completing an Application to register a PAYG withholding account (NAT 3377)
- contacting your registered tax agent or BAS agent.

To cancel your PAYG withholding account, you can:

- phone our business line on **13 28 66** and speak to a customer service representative
- order and complete an *Application to cancel registration* (NAT 2955) form from our publication ordering service for business
- ask your registered tax agent or BAS agent.

You can find out more about Withholding from payments to household employees.

Employer registration for temporary employees due to COVID-19

PAYG withholding registration for employers with employees working in Australia temporarily because of COVID-19.

QC 31790

Employer registration for temporary employees due to COVID-19

PAYG withholding registration for employers with employees working in Australia temporarily because of COVID-19.

Last updated 27 July 2020

If you're a foreign employer and your employee was working in Australia temporarily because of the COVID-19 effect on travel, you were not expected to register for pay as you go (PAYG) withholding if both of the following applied:

- your employee left Australia before 30 June 2020
- the only reason your employee was working in Australia was because of the effects of COVID-19 on travel.

You may need to register for PAYG withholding, withhold amounts from your employee's wages (and report and pay them to us) if your employee:

- continues to work in Australia after 30 June 2020
- is an Australian resident or a foreign resident who is not exempt from income tax under the double tax agreement.

Your employee may not be taxed in Australia if they are a non-resident of Australia and a double tax agreement applies. You will need to check the applicable tax treaty. If the employee's income is not taxable in Australia, you do not need to withhold tax from their wages.

You will also need to continue to pay the super guarantee for your employees, unless an exemption applies, such as a certificate of coverage for international social security agreements.

See also:

- PAYG withholding

- Pay as you go withholding (registration)
- Super for employers

QC 63285

Fringe benefits tax

If you provide fringe benefits to your employees, you may have to pay fringe benefits tax (FBT).

Last updated 6 February 2017

If you're an employer and you provide fringe benefits to your employees, you may have to pay fringe benefits tax (FBT).

Some common fringe benefits are:

- private use of a work car by an employee or director
- paying private expenses for an employee or director, such as school fees or health insurance costs.

We recommend you register for FBT as soon as you've decided you'll provide benefits.

See also:

- Fringe benefits tax (FBT)

How to register or cancel FBT

You need to register for FBT once you have determined that you are providing fringe benefits and have to pay FBT.

You can register for FBT, or cancel your FBT registration:

- through your registered tax agent
- by phone – if you're an authorised contact for the business, phone us on the business enquiries line
- by lodging a form:

- to **register**, complete the Application to register for fringe benefits tax (NAT 1055) form
- to **cancel**, advise in your annual fringe benefits tax return or notice of non-lodgment

See also:

- Application to register for fringe benefits tax
- How to lodge your FBT return
- Fringe benefits tax – notice of non-lodgment

QC 31791

Luxury car tax

Luxury car retailers, wholesalers and manufacturers must register for and pay luxury car tax (LCT).

Last updated 11 June 2025

Luxury car tax (LCT) applies to all supplies and importations of luxury cars where the GST-inclusive value exceeds the LCT threshold. The value generally also includes the value of any accessories, parts or attachments supplied, or imported, at the same time as the car.

Cars with a value higher than the current LCT threshold are subject to a tax of 33%. This tax only applies to the portion of the car's value that is above the threshold, not the total value of the car.

The LCT threshold is reviewed each financial year and may change.

Retailers, wholesalers and manufacturers of luxury cars may have a liability for LCT. Importers (including private buyers) also pay LCT.

See also

- Luxury car tax

How to register for LCT

Your business must be registered for GST before you can register for LCT.

You can register for LCT online through Online services for business :

- go to **Profile**, select **Tax registrations**
- select **Add**
  - select **Luxury car tax** from the select registration drop down
  - complete all the required fields on the page and select **Next**
  - review the registrations details, and if they are correct, tick the **Declaration** box and click submit

You can also register for LCT:

- through your registered tax agent or BAS agent
- by phone – if you're an authorised contact for the business, phone our business enquiries line

How to cancel your LCT registration

You can cancel your registration for LCT:

- online through Online services for business
  - go to **Profile**, then **Tax registrations**
  - click **cancel** on the Luxury car tax Line
  - complete all the required fields on the page and select **Next**
  - review the cancellation details - you can make any changes or stop the cancellation here
  - tick the declaration box and click **submit**.
- through your registered tax agent or BAS agent
- by phone – if you're an authorised contact for the business, phone our business enquiries line
- by lodging the *Application to cancel registration* (NAT 2955) form, which you can order using our online publication ordering service for business.

QC 31787

Employer registration for working holiday makers

Employers must register with us to withhold at working holiday makers tax rates.

Last updated 1 October 2024

Before you register

To register as an employer of working holiday makers **you must be registered for** pay as you go (PAYG) withholding.

When to register

You must register as an employer of working holiday makers if you employ or plan to employ workers who hold either a:

- Working Holiday visa (subclass 417)
- Work and Holiday visa (subclass 462).

You need to register before making the first payment to them.

Once you register as an employer of working holiday makers you must withhold tax for them:

- at 15% for the first $45,000 earned
- using foreign resident tax rates for income earned over $45,000.

If you don't register as an employer of working holiday makers, you must withhold tax for them:

- at 30% for income earned up to $135,000
- using foreign resident tax rates for income earned over $135,000
- penalties may apply for failing to register.

How to register

If your business has an active ABN and is registered for PAYG withholding, you can register as a working holiday maker employer:

- online through our Working Holiday Maker Employer Registration Form
- through your registered tax agent or BAS agent who can:
  - complete the online Working Holiday Maker Employer Registration Form on your behalf
  - upload a completed Application to register a PAYG withholding account or Application to register a GST or PAYG withholding branch via secure mail message in Online services for agents (Topic: Registrations, Subject: Non-residents registration enquiry)
- by phoning our business line if you're an authorised business contact.

If you are the branch of a parent entity and you wish to register the branch, you can also choose to:

- Download and complete the Application to register a GST or PAYG withholding branch.

If you do not have an ABN, but are registered for PAYG withholding, you can register as a working holiday maker employer:

- online through our Working Holiday Maker Employer Registration Form
- by phoning our business line if you're an authorised business contact
- by downloading and completing the Application to register a PAYG withholding account form.

View your registration

You can view your registration on the Australian Business Register (ABR).

If you have a tax or BAS agent, they can also view your registration on the ABR.

Next step

- Download the tax table for working holiday makers.

See also

- Working holiday makers
- PAYG withholding

Cancelling your registration

You can cancel your working holiday maker employer registration by phoning us on **13 28 66**.

Employers must register with us to withhold at working holiday makers tax rates.

QC 50743

Wine equalisation tax

Wine manufacturers, wholesalers and importers must register for and collect wine equalisation tax.

Last updated 12 June 2025

Wine equalisation tax (WET) applies to wine manufacturers, wholesalers, and importers. WET is a tax of 29% of the wholesale value of wine. It is only payable if you are registered or required to be registered for GST.

If you operate a business that makes, imports or sells wines, you will need an ABN and be registered for GST and WET.

See also

- Wine equalisation tax

How to register for WET

You can register for WET online through Online services for business:

- go to **Profile**, then **Tax registrations**

- select **Add**, then **Wine equalisation tax (WET)**, and complete all mandatory fields and then select next
- review the information on the screen, then sign the **Declaration** by ticking the box and selecting submit.

You can also register for WET:

- through your registered tax agent or BAS agent
- by phone – if you're an authorised contact for the business, phone our business enquiries line

How to cancel your registration for WET

You can cancel your registration for WET:

- online through an Online services for business message:
  - go to **Profile**, then **Tax registrations**
  - find **Wine equalisation tax (WET)** in your list of current registrations and select **Cancel**
  - complete all mandatory fields, then sign the **Declaration** by ticking the box and selecting submit.
- through your registered tax agent or BAS agent
- by phone – if you're an authorised contact for the business, phone our business enquiries line
- by lodging the *Application to cancel registration* (NAT 2955) form, which you can order using our online publication ordering service for business.

QC 31794

Fuel tax credits

To register for fuel tax credits you need to register for GST. Find out which fuels and activities are not eligible.

Last updated 12 June 2025

You can claim credits for the fuel tax (excise or customs duty) included in the price of fuel you use in your business activities.

Some fuels and activities are not eligible for fuel tax credits, including:

- fuel used in light vehicles of 4.5 tonne gross vehicle mass (GVM) or less travelling on public roads
- aviation fuels
- alternative fuels (fuel tax credits may be available for some activities where alternative fuel is used. See the fuel tax credit eligibility tool to find out more).

Next step

- Check your eligibility using the fuel tax credit eligibility tool.

How to register for fuel tax credits

To register for fuel tax credits you'll also need to register for GST.

You can register for fuel tax credits online through Online services for business:

- select **Profile**, then **Tax registrations**
- select **Add,** then **Fuel tax credits** and complete all mandatory fields and then select next
- review the information on the screen, then sign the **Declaration** by ticking the box and selecting submit.

You can also register for fuel tax credits:

- through your registered tax agent or BAS agent
- by phone
  - use our automated self-help service (available 24 hours a day, seven days a week)
  - speak with a service representative on our business enquiries line.

How to cancel your registration for fuel tax credits

You can cancel your registration for fuel tax credits:

- online through Online services for business:
  - go to your **Profile**, and then **Tax registrations**
  - find **Fuel tax credit** in your list of current registrations and select **Cancel**
  - complete all mandatory fields, then sign the **Declaration** by ticking the box and selecting submit.
- through your registered tax agent or BAS agent
- by phone – if you're an authorised contact for the business, phone our business enquiries line
- by lodging the *Application to cancel registration* (NAT 2955) form, which you can order using our online publication ordering service for business.

See also

- Fuel tax credits – business

QC 31795

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