



# GST group – forming, changing or cancelling

Use this form to notify us that you have formed, changed or cancelled a GST group, including members or representatives.

**Last updated** 17 July 2024

## What a GST group is

A goods and services tax (GST) group consists of 2 or more business entities that operate as a single business for GST purposes. To form a GST group, entities must satisfy certain requirements and the nominated group representative must notify us.

## Who should use this form

Use this form to notify us that you have:


- formed a GST group
- changed the GST group's representative
- added or removed members from a GST group
- cancelled a GST group
- elected to have all the GST group members' tax periods cease at the same date as that of an incapacitated entity.

For more information see:

- [Add or cancel a registration to register for GST, fuel tax credits and other accounts](#)
- [Application for approval to defer GST on imported goods](#)

- Privacy notice for GST group – notification of forming, changing or cancelling

## Download a form

You can download the form in Portable Document Format (PDF) – [GST group - notification of forming, changing or cancelling \(NAT 2952, PDF 387KB\)](#) .

## 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 application, 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 **Grouping registration enquiry**.
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 **Grouping registration enquiry**.
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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