



Application to register a PAYG withholding account

Use this form to register for a PAYG withholding account (NAT 3377) with no Australian Business Number (ABN).

2 February 2024

You should complete this form if you don't require an Australian business number (ABN), and you:

- have withheld, or intend to withhold, an amount from a payment to a supplier who will not or hasn't quoted their ABN on an invoice or some other document (or haven't provided an invoice for an activity or transaction involving goods or services)
- employ or intend to employ people, such as a nanny, cook or gardener, to work for you
- self-manage your National Disability Insurance Scheme funds and directly employ staff
- will pay royalties, dividends or interest to non-residents, or withhold from, or report investment income to Australian residents.

If you have an ABN and wish to register for PAYG withholding, see [Add or cancel a registration](#).

Next step

- Download the form – [Application to register a PAYG withholding account \(NAT 3377, PDF, 266KB\)](#) 

See also

- National Disability Insurance Scheme
- Employers of working holiday makers
- Privacy Notice – Application to register a PAYG withholding account

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.

Copyright notice

© Australian Taxation Office for the Commonwealth of Australia

You are free to copy, adapt, modify, transmit and distribute this material as you wish (but not in any way that suggests the ATO or the Commonwealth endorses you or any of your services or products).