



Register GST or PAYG withholding branch

Use this form to create a goods and services tax (GST) branch or a pay as you go (PAYG) withholding branch.

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What a branch is

A branch is formed where a business entity separately registers its branch to suit the structural, management and accounting arrangements of the organisation. When an entity registers a branch for GST or PAYG purposes, the entity is called the 'parent entity'.

Who should use this form

Use this form if you want to:

- create a goods and services tax (GST) branch
- create a pay as you go (PAYG) withholding branch
- add a GST role to an existing PAYG withholding branch, or
- add a PAYG withholding role to an existing GST branch.

For details about the personal information we collect from you, see [Privacy notice – Application to register a GST or PAYG withholding branch](#).

Download a form

You can download the form in portable document format (PDF) – [Application to register a GST or PAYG withholding branch \(NAT 14834, PDF, 312KB\)](#) .

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 form, 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 **Branching 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 **Branching 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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