



Application to form, cancel or change details for a GST religious group

When to use this form

Use this form to:

- create a goods and services tax (GST) religious group
- change the GST religious group's principal member
- add or remove members from a GST religious group
- cancel a GST religious group.

❗ You must notify us if a GST religious group member no longer satisfies the membership requirements, so we can update the group's details.

What is a GST religious group?

A GST religious group may be formed where a number of entities are linked because they are part of the same religious organisation.

The group members appoint one of the entities to represent the GST religious group for tax purposes. We refer to this entity as the GST religious group's principal member.

❗ The principal member must be an Australian resident for tax purposes.

Membership requirements

A GST religious group can be formed with two or more members (one of whom must be a principal member) only if each member is:

- registered for GST
- endorsed as an income tax exempt charity
- part of the same religious organisation as all the other members
- not a member of any other GST religious group.

❗ Members must meet the membership requirements, otherwise this application will be ineligible.

Date of effect

This date must be at the beginning of a tax period for all the members of the proposed GST religious group. However, the date of effect to form or add members to a GST religious group cannot be prior to the date that all members satisfied the GST group membership requirements under GST law.

➤ More information

- Visit our website at ato.gov.au and search for 'GST religious groups'.
- Phone us on **13 28 66** between 8.00am and 6.00pm, Monday to Friday, if you need help completing this form.

We can only speak to a person recorded with us as being authorised to act on behalf of an entity.

❗ Remove this information page before you submit the form.



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When completing this form

if you are filling in this form by hand:

- print clearly in BLOCK LETTERS using a black or dark blue pen
- place **X** in **all** applicable boxes
- do not use correction fluid or covering stickers
- check you have signed and dated the declaration
- make a copy for your records
- mail or fax your completed form to the address shown on page 9.

If you are filling in this form on screen:

- download a copy of this form to your computer
- when complete, print two copies
- sign and date the declaration
- mail or fax your completed form to the address shown on page 9
- keep the second copy for your records.

Section A: GST religious group principal member information

1 What type of application are you submitting? (You may select more than one.)

- Creating a group – complete sections **A, B, C** and **H**
- Changing a group's principal member – complete sections **A, D** and **H**
- Cancelling a group – complete sections **A, E** and **H**
- Adding members to a group – complete sections **A, B, F** and **H**
- Removing members from a group – complete sections **A, G** and **H**

2 What is the Australian business number (ABN) of the GST religious group's principal member?

- If forming a GST religious group, this will be the ABN of the nominated principal member for the group.
- For all other purposes, this will be the ABN of the GST religious group's existing principal member recorded on our system.

! The principal member must be an Australian resident for tax purposes.

3 What is the legal name of the GST religious group's principal member?

Section B: Entitlement to register

4 Is each proposed member registered for GST?

No The proposed member can phone us to register for GST. See information page for our contact details.

Yes

5 Is each proposed member endorsed as an income tax charity?

No Refer to [Application for endorsement for charity tax concessions](#) on ato.gov.au, then download, complete and forward the application to us.

Yes

6 Is each proposed member part of the same religious organisation as all the other members?

No You cannot add an entity from a different religious organisation.

Yes

7 Do any of the proposed members belong to another GST religious group?

No

Yes You cannot add an entity that is a member of another GST religious group.

! There may be other regulatory requirements which affect your entitlement to form a GST religious group. We will contact you should this occur.

Section C: Are you creating a GST religious group?

No Go to section D. Yes

- If there are more than four members, provide these details on a separate sheet of paper:
- title each page with 'Add member'
 - the name of the principal member of the GST religious group (as provided at question 3)
 - all information we request at question 8.

8 What is the ABN and legal name of each proposed member?

Do not include the principal member here. This has already been provided at section A.

ABN

Legal name

ABN

Legal name

ABN

Legal name

ABN

Legal name

9 Does each proposed member meet the membership requirements?

No Phone us to make necessary changes prior to submitting this application.

Yes

➤ See information page for our contact details.

10 What is the agreed date for the creation of the group?

Day Month Year
 / /

➤ See information page.

Section D: Are you changing the GST religious group's principal member?

No Go to section E.

Yes

11 What is the Australian business number (ABN) of the new principal member?

12 What is the legal name of the new principal member?

! If you want to add a new principal member to the GST religious group, complete section F. If you want to remove the former principal member from the GST religious group, complete section G.

13 From what date does this take effect?

Day Month Year
 / /

! A person authorised by the former principal member **and** a person authorised by the new principal member must sign the declaration at section H.

Section E: Are you cancelling a GST religious group?

No Go to section F.

Yes This will cancel the group represented by the entity specified at section A.

14 From what date does this take effect?

Day Month Year
 / /

Section F: Are you adding GST religious group members?

No Go to section G.

Yes

➤ If there are more members, provide these details on a separate sheet of paper:

- title each page with 'Add new GST religious group member'
- the name of the GST religious group's principal member (as provided at question 3)
- all information we request at question 15.

15 What is the ABN and legal name of each new member?

Do not include the GST religious group principal member here. This has already been provided at section A.

ABN

Legal name

From what date is the member joining the group? / /

ABN

Legal name

From what date is the member joining the group? / /

ABN

Legal name

From what date is the member joining the group? / /

ABN

Legal name

From what date is the member joining the group? / /

ABN

Legal name

From what date is the member joining the group? / /

Section G: Are you removing GST religious group members?

No Go to section H.

Yes

➤ If there are more members, provide these details on a separate sheet of paper:

- title each page with 'Remove GST religious group member'
- the name of the GST religious group's principal member (as provided at question 3)
- all information we request at question 16.

⊖ If you remove all but one member from the GST religious group, we will cancel the group.

16 What is the ABN and legal name of each member being removed?

ABN

Legal name

From what date is the member leaving the group? / /

ABN

Legal name

From what date is the member leaving the group? / /

ABN

Legal name

From what date is the member leaving the group? / /

ABN

Legal name

From what date is the member leaving the group? / /

ABN

Legal name

From what date is the member leaving the group? / /

Section H: Declaration

Who must complete and sign the declaration

- Creating a group – **all** members of the group
- Changing a group's principal member – both the old and new principal member
- Cancelling a group – the principal member
- Adding members to a group – the principal member and the new members
- Removing members from a group – the principal member

! Depending on what you select above, the person who signs and completes the declaration can only be:

- a primary contact for the
 - nominated principal member
 - group member.
- a person recorded with us as being authorised by the
 - principal member to act on its behalf
 - group member to act on its behalf.

Before you sign this form

Make sure you have answered all the relevant questions correctly and read the privacy statement below before you sign and date this page. Ensure that all members meet the membership requirements for a GST religious group (see information page). An incomplete form may delay processing or affect eligibility.

⊖ Penalties may be imposed for giving false or misleading information.

Privacy

Taxation law authorises the ATO to collect information and disclose it to other government agencies. This includes personal information of the person authorised to sign the declaration. For information about your privacy go to ato.gov.au/privacy

Section H: Declaration – continued

17 Who are the authorised persons signing this declaration? (Complete all fields below.)

We, the undersigned, certify that all membership requirements for the GST religious group have been met, and that the information given on this application is true and correct.

Full name of signatory

Position held (For example, director, trustee, bursar, registered tax or BAS agent.)

Legal name of entity

Business hours phone number

Fax number

Mobile phone number

Registered tax or BAS agent's number (if applicable)

I declare that:

- I am either
 - a primary contact for the principal member or member of the GST religious group, or
 - authorised by the principal or group member of the GST religious group to complete this form on its behalf
- the information given on this form (including attachments) is true and correct.

Signature

You MUST SIGN here

Date

Day Month Year
□□ / □□ / □□□□

Full name of signatory

Position held (For example, director, trustee, bursar, registered tax or BAS agent.)

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Day Month Year
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Section H: Declaration – continued

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Signature

You MUST SIGN here

Date

Day Month Year

 / /

- If there is not enough space here and there are more members of the GST religious group who should sign this declaration, attach a separate sheet with the signatures of the authorised persons, the date the application was signed, their names and positions held and the names of the legal entities in the GST religious group.

Lodging this form

Make a copy of this form (and any attachments) for your own records before you:

- send it as an attachment using Online services for business or Online services for agents (you need to be registered to deal online – refer to ato.gov.au/onlineservices)
- fax it, with any attachments, to **1300 130 905** (do not include a header or cover sheet as this will delay processing)
- mail it to
Australian Taxation Office
PO Box 3373
PENRITH NSW 2740

- ❗ We aim to process this form within 28 days of receiving all the necessary information. If your form is incomplete, incorrect or needs checking, it may take longer. Do not lodge another application during this time.
- ❗ **Remove the information page before you submit this form.**