



Appointment or cessation of a representative of an incapacitated entity

Who should complete this form?

You should complete this form if you are an insolvency practitioner and you are appointed as a representative of an incapacitated entity.

! For more information visit:
ato.gov.au/insolvencyappointment

How to lodge the form

Make a copy of your completed form for your own records before you do one of the following:

Secure messaging in our Online services for business

Send this form as an attachment to a secure mail message under the **Insolvency** topic in Online services for business.

Fax or mail

Complete and attach the *Debt insolvency cover sheet* available on our website at ato.gov.au/contacting-us-about-insolvency and send your form by either:

- faxing it to us on **1300 726 594**
- mailing it to us at
Australian Taxation Office
PO Box 9003
Penrith NSW 2740

Signing the form

Make sure you have answered all the relevant questions correctly and read the privacy statement before you sign and date the form. An incomplete form may delay processing.

Section A: Incapacitated entity details

Name of entity

Date of birth (if applicable)

Day	Month	Year
<input style="width: 20px; height: 20px;" type="text"/>	<input style="width: 20px; height: 20px;" type="text"/>	<input style="width: 20px; height: 20px;" type="text"/>

Tax file number (TFN)

! See the privacy note in the Declaration

Australian company number (ACN) (if applicable)

Australian business number (ABN) (if applicable)

Postal address

Suburb/town

State/territory

(Australia only)

Postcode

(Australia only)

Country if other than Australia

Related entity names

! Provide details of related entities that will help us identify the incapacitated entity.
If you have provided the incapacitated entity's TFN, ACN or ABN, go to the next question.

Is, or was, the entity the trustee of a trust?

Unsure No Yes

What is the ABN of the trust?

Section B: Representative details

Name of appointed representative

Representative 1

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

Representative 2

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

Name of representative's firm

Request for direct access to client details in Online services for business (voluntary administrators and liquidators only).

Do you want to request direct client access to manage this appointment using Online services for business?

No Yes Your firm's ABN that you're authorised to act on behalf of in Relationship Authorisation Manager (RAM)?

Contact person

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

Phone (area code/number)

Facsimile (area code/number)

Email

Postal address

Suburb/town

State/territory

(Australia only)

Postcode

(Australia only)

Country if other than Australia

Business address

Suburb/town

State/territory

(Australia only)

Postcode

(Australia only)

Country if other than Australia

Section C: Appointment or cessation details

Type of administration

Are you intending to use the simplified liquidation process? No Yes

Are you a restructuring practitioner for a restructuring plan? No Yes

Are you a receiver/manager? No

Yes What control do you have? Full control Partial control

Are you a Deed Administrator? No

Yes Is the entity continuing to trade under the Deed of Company Arrangement? Yes No

Method of appointment

Appointment by court order Appointment by instrument Appointment by resolution

Other Please specify

This form will be accepted as compliant with the notification requirements under subsections 260-45(2) (liquidators) and 260-75(2) (receivers) of Schedule 1 to the TAA 1953.

Date appointed

Day / Month / Year

Sequestration number

Sequestration year

What is the status of your appointment?

New appointment Go to section D

Appointment has ceased Select one of the following: Receiver/receiver manager ceased

Administration ceased, liquidator appointed

Administration ceased, Deed of Company Arrangement entered – you are the deed administrator

Administration ceased, Deed of Company Arrangement entered – you are not the deed administrator

Administration ceased, company returned to directors

Liquidation finalised

Other Provide details below

Other details

Date representation ceased or changed

Day / Month / Year

Are there any outstanding post insolvency lodgments in this administration? No Yes

If Yes provide details on when these will be completed:

! If you are using the form to advise us of the cessation of your representation, you do not need to complete the remaining questions. Go to section I – Declaration to sign and submit your form.

This form will be accepted as compliant with the notification requirement for representatives of incapacitated entities when they cease their appointment under section 58-30 of the *A New Tax System (Goods and Services Tax) Act 1999*.

Section D: Tax obligations

Does the entity have any outstanding superannuation obligations?

No Yes Unsure

Do you anticipate having any tax obligations for the following

Goods and services tax (GST) No Yes Unsure

! In your role as a representative, you must be registered for GST if the incapacitated entity is registered or required to be registered. By answering 'yes' to GST, you are requesting that we register you for GST in your role as representative of the incapacitated entity identified in section A of this form.

PAYG (pay as you go) withholding No Yes Unsure

Income tax instalments No Yes Unsure

Fringe benefits tax (FBT) No Yes Unsure

Other

No Yes Unsure

Preferred GST reporting method

Cash Accrual

Section E: Your bank account details

(Note – this must not be a practitioner's trust account). We are unable to refund credits until this information is provided.

BSB code (must be 6 digits)

Account number

Account name

! For more information, refer to [PS LA 2011/22](#) Refunds of running balance account surpluses and credits – Commissioner's discretion to retain amounts.

Section F: Dividends

Expectation of dividends

No Yes Unsure

Section G: GST groups

Is the entity part of a GST group?

No Go to next section Yes Unsure

Is the entity a GST group representative member?

No Yes Unsure

Has the entity entered into an indirect tax sharing agreement?

No Yes Unsure

! The entity can only continue to be the GST group representative member if all the members of the group have a representative appointed.

! If you want to remove an incapacitated entity from a GST group or make an election as a representative of a GST group representative member, use the [GST group – notification of forming, changing or cancelling](#) (NAT 2952) form.

Section H: Income tax consolidated groups

! If the entity does not belong to a consolidated group for income tax purposes, go to section I.

Is, or was, the entity the head company of a consolidated group for income tax purposes?

Unsure No Yes What was the date of consolidation?

Day Month Year
 / /

Is, or was, the entity the provisional head company of a multiple entry consolidated (MEC) group for income tax purposes?

Unsure No Yes What was the date of consolidation?

Day Month Year
 / /

Is, or was, the entity a member company of a consolidated group for income tax purposes?

Unsure No Yes

Where the head company of the consolidated group was required to register for an ABN, what is the ABN of the head company of the consolidated group?

What was the date of entry into the consolidated group?

Day Month Year
 / /

Has the company exited from the consolidated group?

Unsure No Yes What was the date of exit from the consolidated group?

Day Month Year
 / /

Is there a tax sharing agreement in place?

Unsure No Yes

Section I: Declaration

Privacy statement

The ATO is authorised by the *Taxation Administration Act 1953* to request the provision of tax file numbers (TFNs). We will use the TFNs to identify you in our records. It is not an offence not to provide the TFNs. However if you do not provide your TFN, there may be a delay in processing this form.

Taxation law authorises the ATO to collect information and to disclose it to other government agencies. For information about your privacy go to ato.gov.au/privacy

I declare that:

- I am the representative of the incapacitated entity or am authorised by the representative of the incapacitated entity to complete this form on their behalf
- the information given on this form is true and correct to the best of my knowledge.

Submitting the form by fax or mail

Signature

Date

Day			/	Month			/	Year			
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Online services for business users

You do not need to sign this form. By submitting the completed form by Online services for business you declare that the information given on the form is true and correct to the best of your knowledge.