



# JobKeeper application for Commissioner's discretion in respect of an eligible business participant

## When to use the form

Use this form if you need the Commissioner to exercise his discretion to grant more time to meet the eligibility requirements at subsections 11(6), (7) and/or (8) of the *Coronavirus Economic Response Package (Payments and Benefits) Rules 2020*, in respect of an eligible business participant.

- !** You **must** send this form to the ATO. Your request will be considered and you will be advised of the outcome in writing.
- !** You **cannot** enrol to receive a JobKeeper payment unless and until you are notified that the Commissioner has granted the further time requested.
- !** If you do not hold an Australian Business Number (ABN), you **must** apply for, and receive, an ABN before using this form. Go to [abr.gov.au/business-super-funds-charities/applying-abn](http://abr.gov.au/business-super-funds-charities/applying-abn)

Business entities must ensure they comply with any *Privacy Act 1988* (Cth) obligations when using this form.

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## Section A: Business entity details

### Business entity details

- 1 Entity name**
- 2 Entity type (sole trader, partnership, trust, company)**
- 3 Entity Australian business number (ABN)**
- 4 Preferred contact details**

Contact name

Phone

Email

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## Section B: Eligible business participant details

### Individual eligible business participant details (intended to be nominated as eligible business participant)

#### 5 Full name

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given name

DD/MM/YYYY

#### 6 Date of birth

#### 7 Address

Street address

Suburb/town/locality

State/territory

Postcode

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## Section C: Application for Commissioner's discretion

The Commissioner has the discretion to allow more time for some eligibility requirements, but only in limited circumstances. These are outlined in the instructions for this form on our website. Refer to that guidance before applying.

The business entity requests the Commissioner to exercise his discretion to allow a later date to meet the following eligibility requirement/s under the JobKeeper Payment scheme:

**The entity had an ABN on 12 March 2020.**

**The entity included an amount, related to it carrying on a business, in its assessable income for the 2018–19 income year and the Commissioner had notice of that on or before 12 March 2020.**

**The entity made a taxable supply, in a tax period that applied to it that started at or after 1 July 2018 and ended before 12 March 2020, and the Commissioner had notice of that on or before 12 March 2020.**

The later date being sought to be applied under the Commissioner's discretion is

DD/MM/YYYY

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## Section D: Supporting information

You **must** outline your circumstances and provide details for the basis of the request for the Commissioner to exercise his discretion. You should also attach relevant evidence to support your application, which may speed up processing.

For example, if you are requesting a later time than 12 March 2020 to hold an ABN, you should tell us why you were entitled to hold an ABN at 12 March 2020 and any reasons why you did not hold an ABN at 12 March 2020. Also attach any relevant supporting evidence.

In making this application for the Commissioner to exercise his discretion, I, on behalf of the entity:

- (i) confirm that the business entity meets all other eligibility requirements not requiring exercise of the Commissioner's discretion, AND
- (ii) confirm that the individual intended to be nominated as an eligible business participant meets all eligibility requirements.


For information about the other eligibility requirements, go to [ato.gov.au/General/JobKeeper-Payment/Sole-traders-and-other-entities](https://ato.gov.au/General/JobKeeper-Payment/Sole-traders-and-other-entities)

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## Section E: Declaration

**Full name of the authorised person signing this declaration (Print in BLOCK LETTERS)**

**Email**

 By providing an email address you are authorising the ATO to respond by email. If you do not provide an email address it may take longer to contact you.

**Position held (for example, owner, public officer, trustee, partner, or authorised registered tax agent)**

**Registered Tax Agent number (if applicable)**

## Before you sign this form

Make sure you have filled in all the relevant information correctly and read the privacy statement below before you sign and date this page.

- There are penalties for deliberately making a false or misleading statement.

Place an **X** at the appropriate statement:

*I declare:*

- *The information I have provided, including any attachment, is true and correct.*
- *I am authorised to make this application on behalf of the business entity named above.*

If lodged by an authorised agent on behalf of the entity:

*I declare:*

- *This form has been prepared in accordance with information supplied by the entity.*
- *I have received a declaration in writing from the entity stating that the information, including any attachments, is true and correct.*
- *I am authorised by the entity to give this form to the Commissioner of Taxation.*

Signature (electronic/email is OK)

Date  
DD/MM/YYYY

- There are penalties for deliberately making a false or misleading statement.

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## Section F: More information

Make sure you have filled in all the relevant information correctly and read the privacy statement below before you sign and date this page.

For more information about this form:

- read the instructions at [ato.gov.au/JobKeeperDiscretionForm](http://ato.gov.au/JobKeeperDiscretionForm)
- phone us on **1800 806 218**.

### How to submit this form

You can complete and submit this form saving and sending it via email to [JobKeeperDiscretions@ato.gov.au](mailto:JobKeeperDiscretions@ato.gov.au)

### Privacy

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