




# Application for ABN registration for individuals (sole traders)

 The fastest way to get an ABN is to apply online at [www.abr.gov.au](http://www.abr.gov.au)

As long as we can validate your details against data in our systems, your ABN will be issued immediately and written confirmation of the ABN registration will follow.

## INSTRUCTIONS FOR COMPLETING THIS FORM

- Refer to the Instructions to help you complete this application.
- Print clearly, using a black or dark blue pen.
- Use BLOCK LETTERS and print one character per box.

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- Place  in all applicable boxes.
- Do not use correction fluid or covering stickers.
- Do not use pins or staples to attach any extra details you may provide.

## Are you entitled to an ABN?

You **ARE NOT ENTITLED** to an ABN if any of the following statements are true:

- Your activity is carried out as an employee or in connection with earning payment as a company director, office holder or under a labour hire arrangement.

An employee is a person who receives a salary or wage in return for work or services rendered (for example, a labourer).

To confirm whether you are an employee or contractor see page 5 in the Instructions.

- Your activity is a private recreational pursuit or hobby.

- Your activity is conducted as a member of a local government body, for example, as an elected member of a city, town or shire council.


You **MAY BE ENTITLED** to an ABN if all of the following statements are true:


- Your activity is carried out in Australia or you make supplies that are connected with Australia.

- You have a reasonable expectation that a profit will be made from your activity.

- Your activity is carried out in the form of a business or regular grant of a lease, licence or interest in property. Examples of activities conducted to establish a business are:

- completed a business plan or financial plan
- registered a business name, patent or copyright
- issued an invoice
- advertised your business or developed a website
- recruited employees
- signed a contract or registered with an organisation (excluding labour hire firms) to provide services
- applied for finance
- obtained relevant licences to operate
- leased or purchased premises or equipment for the business.

-  If you want to check your entitlement to an ABN:
  - visit [www.abr.gov.au](http://www.abr.gov.au)
  - phone **13 28 66** between 8.00am and 6.00pm, Monday to Friday.

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





## Section B: Phone and address details

See Instructions page 7

### 5 What are your contact phone numbers?

Provide at least one phone number.

Business hours phone number

After hours phone number

Mobile phone number

Fax number

### 6 Where is your main business location or address?

This must be a street address, for example, 123 Smith St.

It cannot be a post office box number, roadside mailbag, roadside delivery or other delivery point address but it can be a home address if you operate a home-based business.

Suburb/town/locality

State/territory

Postal code

Country if not Australia

### 7 What is your postal address for service of notices and correspondence?

This is the address where government departments and agencies will send notices and correspondence.

As above  If your postal address is the same as the business address, cross this box.

Suburb/town/locality

State/territory

Postal code

Country if not Australia

### 8 What is your email address for service of notices and correspondence?

This is the email address where government departments and agencies may send notices and correspondence.

Use BLOCK LETTERS and print one character per box. Provide only one email address.

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# Section E: Business activity details

### 13 From what date do you require an ABN?

This date should be when you start setting up the business, not when you start trading.

If the date is in the future, you will not receive your ABN until that date.

The date cannot be more than six months into the future.

Day / Month / Year input boxes

### 14 If you intend to cease business within three months of the start date, what is the expected cessation date?

If you intend for your business activity to be longer than three months, leave this question blank.

If you register for GST, you will need to complete monthly activity statements.

Day / Month / Year input boxes

### 15 Do you have more than one business location in Australia?

No  Go to question 17. Yes

### 16 In which states or territories do you have business locations? (Place X in all applicable boxes.)

All  New South Wales  Victoria  Queensland  Western Australia  South Australia  Tasmania  Northern Territory  Australian Capital Territory

### 17 What is the main industry that you operate in? (Place X in one box only.)

Agriculture  Electricity, gas, water and waste  Transport, postal and warehousing  Education and training  Forestry  Construction  Information media and telecommunications  Health care and social assistance  Fishing (including aquaculture)  Wholesale trade  Financial and insurance services  Arts and recreation services  Mining  Retail trade  Rental, hiring and real estate services  Other services  Manufacturing  Accommodation and food services  Professional, scientific and technical services  Administrative and support services  Public administration and safety

### 18 Describe the main activity from which you derive the majority of your business income.

Also describe the main goods produced or the main services provided.

Two rows of 20 empty boxes for text entry

### 19 Do you operate an agricultural property?

An agricultural property is land where the breeding, keeping, cultivation or growing of animals, crops, fruit or vegetables (except forest trees or marine life) is undertaken.

No  Yes

# Section F: Taxation details

### 20 Are you a resident of Australia for tax purposes?

No  Yes

### 21 Do you want to be registered for any of the following?

Read the Instructions on pages 11 and 12 to ensure you are eligible for these options. To register for luxury car tax or wine equalisation tax, you must also register for GST.

(Place X in all applicable boxes.)

Luxury car tax  Fringe benefits tax  Wine equalisation tax

## Section G: Goods and services tax (GST)

➤ See Instructions page 12

You cannot register for GST if you are not carrying on an enterprise.

Some sole traders are required by law to register, while others may choose to voluntarily register for GST.

It is recommended that you read *GST for small business* (NAT 3014) if you are unfamiliar with GST.

For information on how to obtain this guide, see 'Useful products and services' on page 20 of the Instructions.

### 22 Are you required by law to register for GST?

You are required to register if you:

- are carrying on an enterprise and your GST turnover is \$75,000 or more (see question 25)
- supply taxi or limousine travel for fares
- are a representative of an incapacitated entity (where the incapacitated entity is registered or required to be registered), or
- are a resident agent acting for a non-resident (where the non-resident is registered or required to be registered).

No  Yes  Go to question 24.

### 23 If you are not required to register for GST, are you volunteering to register?

If you are not required by law to register for GST you can choose to register voluntarily if you are carrying on an enterprise or intend to carry on an enterprise in the near future.

No  Go to section I: Pay as you go (PAYG) withholding. Yes

### 24 What is your date of registration for GST?

➤ See Instructions page 12

If you are required by law to register for GST, your date of registration is the date that:

- your GST turnover met or exceeded the registration turnover threshold of \$75,000
- you commenced supplying taxi or limousine travel for fares
- you commenced representing an incapacitated entity, or
- you commenced in your capacity as a resident agent for a non-resident.

Day                      Month                      Year  
□□ / □□ / □□□□

If you are volunteering to register for GST, you can choose your date of registration.

ⓘ The date of registration for GST cannot be before the ABN registration date provided at question 13.

### 25 What is your GST turnover?

Your GST turnover is your gross business income (not your profit), excluding any:

- GST you included in sales to your customers
- sales that are not for payment and are not taxable (for example, some sales to associates)
- sales not connected with a business you carry on
- input taxed sales you make
- sales not connected with Australia.

To work out your GST turnover, you should calculate your current and projected GST turnover figures.

- Current GST turnover – the value of all supplies made or likely to be made in the current month plus the previous 11 months.
- Projected GST turnover – the value of all supplies made or likely to be made in the current month plus the next 11 months.

(Place  in one box only.)

\$0 to \$74,999

\$75,000 to \$149,999

\$150,000 to \$1,999,999

\$2 million to \$19,999,999

\$20 million and over

### 26 How often will you lodge your activity statements?

If your GST turnover is:

- \$20 million or more, you must lodge electronically each month (provide an email address at question 8)
- less than \$20 million, you can choose to lodge either monthly or quarterly. However if you register to defer GST (DGST) for your importation of goods, you are required to lodge monthly.

If you are registering voluntarily, you can choose to lodge either monthly, quarterly or annually.

Monthly  Quarterly  Annually

**27 Do you intend to account for GST on a cash or non-cash (accruals) basis?**

- Cash basis – you account for the GST on your sales when you receive payment for them. Not all sole traders are allowed to account for GST on a cash basis. See page 14 of the Instructions.
- Non-cash (accruals) basis – you account for the GST on your sales when you issue an invoice or receive any part of the payment, whichever occurs first.

Cash  Non-cash (accruals)

**28 Do you import goods into Australia?**

No  Yes  You may be eligible to defer GST on imports, see page 14 of the Instructions.

**Section H: Fuel tax credits**

➤ See Instructions page 14

Most fuel used in your business is eligible for fuel tax credits, including fuel used in equipment, tools, machinery and heavy vehicles (those with a GVM greater than 4.5 tonne) that travel on a public road.

For a complete list of eligible and ineligible fuels and activities, refer to *Fuel tax credits for business* (NAT 14584), which can be found at [www.ato.gov.au/fuelschemes](http://www.ato.gov.au/fuelschemes)

➤ You can check your eligibility for fuel tax credits using the fuel tax credits eligibility tool at [www.ato.gov.au/fuelschemes](http://www.ato.gov.au/fuelschemes)

**29 Do you need to register for fuel tax credits?**

❗ To register for fuel tax credits, you must also be registered for GST.

No  Go to section I: Pay as you go (PAYG) withholding.

Yes

**30 From what date are you eligible for fuel tax credits?**

This date cannot be before the date you have provided at question 24 (date of GST registration) or 1 July 2006 (when fuel tax credits commenced).

Day                      Month                      Year  
 /  /

**31 Which fuel do you use in your business activities?**

(Place  in all applicable boxes.)

Diesel                       Petrol                       Other

**32 Do you use fuel in a vehicle with a GVM greater than 4.5 tonnes travelling on a public road?**

No

Yes



# Section I: Pay as you go (PAYG) withholding

See Instructions page 14

**!** As a sole trader you are not an employee of your business.

Register for PAYG withholding if you are required to withhold amounts from payments you make to payees such as:

- employees (salary and wages)
- independent contractors or subcontractors under a voluntary agreement
- labour hire workers.

You will also need to register if you are required to withhold an amount from payments:

- to suppliers who have not provided an ABN
- of investment income to Australian residents, or
- of royalties, dividends or interest to non-residents.

### 33 Are you required by law to register for PAYG withholding?

No  Go to question 38.

Yes  When will withholding commence?

Day                      Month                      Year  
□□ / □□ / □□□□

**!** This date cannot be before the date provided at question 13 (for ABN registration).

### 34 How many employees do you estimate you will pay?

□□□, □□□

This information is used to provide you with the correct number of payment summaries at the end of the financial year.

Do not include people under a voluntary agreement or labour hire arrangement.

### 35 What amount do you expect to withhold from payments to your payees each year?

\$ □□□, □□□, □□□. ~~×~~

This is the estimated annual withholding amount and is used to determine how often you will pay withholding amounts to us.

Where you expect the withholding amount to be:

- less than or equal to \$25,000, you will be required to pay quarterly
- greater than \$25,000 and less than or equal to \$1,000,000, you will be required to pay monthly
- greater than \$1,000,000, you will be required to pay more frequently (if you fall in this group we will send you more information).

### 36 How will you provide your PAYG withholding payment summary annual report to the ATO?

Sole traders who have made withholding payments have to lodge an annual report with us at the end of each year. There are different annual reports for different payments made. Sole traders who have employees and other workers will need to lodge a PAYG withholding payment summary annual report.

This annual report may be lodged electronically, or by paper using forms we supply.

Indicate the method you plan to use to lodge your PAYG withholding payment summary annual report.

Electronically  Paper form supplied by the ATO  Go to question 38.

### 37 How will you provide payment summaries to your payees?

Print your own payment summaries  Use payment summaries supplied by the ATO

### 38 Will you pay royalties, dividends or interest to non-residents, or are you an investment body that will pay investment income to Australian residents?

No  Yes



# Section K: Declaration

➤ See Instructions page 16

Must be completed by the sole trader or an individual authorised by the sole trader.

## 40 Who is signing this declaration? (Complete all of the fields below.)

Full name of signatory

Position held (for example, owner, proprietor, registered tax agent)

### 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. An incomplete form will delay processing and we may ask you to complete a new application.

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

I declare that the information given on this form is true and correct.

OR

I declare that:

- this document has been prepared in accordance with information supplied by the sole trader
- I have received a declaration in writing from the sole trader stating that the information is true and correct
- I am authorised by the sole trader to give this document to the Commissioner of Taxation or Registrar of the Australian Business Register.

Signature

**You MUST SIGN here**

Day                      Month                      Year

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### Privacy

We are authorised by taxation laws, including the *Income Tax Assessment Act 1936*, *A New Tax System (Australian Business Number) Act 1999* and *A New Tax System (Goods and Services Tax) Act 1999* to collect the information requested on this form. We need this information to help us administer these Acts and to help us maintain the details relating to you that are recorded in the Australian Business Register (ABR) and other ATO systems. Further details are provided on page 17 of the Instructions.

Where authorised by law to do so, we may give this information to other Commonwealth, state, territory and local government agencies. You can find a list of these agencies at [www.abr.gov.au](http://www.abr.gov.au)

Selected ABR information is available to the public. Further details are provided on page 17 of the Instructions.

## Lodging this form

Make a copy of this application for your own records before you send the original copy to:

**Australian Business Register**  
PO Box 3000  
ALBURY NSW 2640

ⓘ We will aim to provide a decision on your application within 28 days of receiving all the necessary information. If your application is incomplete or incorrect, it may take longer. Do not lodge another application during this time.