



# Application for ABN registration for individuals (sole traders)

❗ The fastest way to get an ABN is to apply online at [abr.gov.au](http://abr.gov.au). Only use this paper form where you are unable to apply online. 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 Application guide for further information on how to complete this form.

Check that you are entitled to an ABN.

You can complete this form electronically or with a pen. If you choose to use a pen:

- Print clearly, using a black or dark blue pen.
- Use BLOCK LETTERS and print one character per box.

S	M	/	T	#		S	T		
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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 additional details.

## ABN ENTITLEMENT

Before completing this form, it is important to ensure you are entitled to be registered for an ABN.

To be entitled to an ABN, you must be carrying on an enterprise in Australia or in the course of carrying on an enterprise you make supplies that are connected with the indirect tax zone.

Taking steps to start your business requires more than an intention to carry on a business. Activities that evidence you have started business or are taking steps to start your business include activities such as:

- issuing quotes or bidding for work
- advertising, setting up a social media account or a website for the business
- consulting with financial, business or tax advisors
- applying for finance or opening a bank account for the business
- leasing premises or equipment for the business

- purchasing premises, equipment or stock for the business
- buying a business
- obtaining business licences or insurance to operate (for example, public liability/professional indemnity)
- registering a patent/copyright
- obtaining a registered business name
- completing a business plan, feasibility study or financial projections
- registering with relevant professional or industry associations for the business
- having existing clients
- purchasing business cards or stationery for the business
- recruiting staff for the business

You do not need to have undertaken all of these commencement activities. It would be expected that you would have undertaken several of them in order to demonstrate your commitment to starting a business.

You **ARE NOT ENTITLED** to an ABN if your activity is carried out:

- in connection with earning a payment as a company director, as an office holder
- under a labour hire arrangement
- as an employee who receives a salary or wage in return for work or services rendered
- as a private recreational pursuit or hobby
- as a member of a local government body, for example, as an elected member of a city, town or shire council.

➡ For more information about entitlement to an ABN refer to the Application Guide, visit [abr.gov.au](http://abr.gov.au) or phone **13 92 26** between 8.00am and 6.00pm, Monday to Friday.

# Section A: Sole trader information

## 1 What is your full name?

Title: Mr  Mrs  Miss  Ms  Other

Family name

First given name

Other given names

Date of birth  /  /

## 2 Do you have a tax file number (TFN)?

No  Have you applied for a TFN?

No  You must provide documents to prove your identity.  
Refer to the Application guide for further information.

Yes

Yes  Provide your TFN.

**!** The Registrar of the Australian Business Register is authorised by the *Taxation Administration Act 1953* to request your TFN. We will use your TFN to identify you. It is not an offence to not provide your TFN. If you do not provide your TFN, your registration may be delayed where we need to establish Proof of Identity.

## Section B: Business contact details

### 3 What are the contact details for your main business location?

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.

Street address

  

Suburb/town/locality

State/territory

(Australia only)

Postcode

(Australia only)

Country if other than Australia

Business hours phone number

After hours phone number

Mobile phone number

Fax number

Email

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

No  Go to question 5.

Yes  For each business location in Australia, include all business location details (as in question 3) on a separate sheet of paper.

### 5 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 main business address, place a cross in this box.

Street address

  

Suburb/town/locality

State/territory

(Australia only)

Postcode

(Australia only)

Country if other than Australia

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

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

As above  If this email address is the same as the main business email address, place a cross in this box.

Provide only one email address.

## Section C: **Authorised contact**

### 7 **To nominate another person as an authorised contact, provide the following details.**

If you are the only contact go to section D: **Reason for application.**

Details you provide here are for a person who may be contacted about your business. They must be authorised to make changes or update information on your behalf, for example your registered tax agent.

Title: Mr  Mrs  Miss  Ms  Other

Family name

Preferred name

Other given names

Position held

Business hours phone number

After hours phone number

Mobile phone number

Fax number

Email

Preferred language, if other than English. We may not be able to speak to the contact person in their preferred language.

### 8 **If your registered tax agent is your authorised contact, provide their registration number.**

If this number cannot be found, leave this blank.

### 9 **Do you want to nominate additional authorised contacts?**

No

Yes  Provide the following details on a separate sheet of paper for each additional authorised contact:

- title each page with 'Add authorised contacts'
- your own full name (as provided at question 1) on each page
- all information we request at questions 7 and 8.

## Section D: Reason for application

### 10 Why are you applying for an ABN?

(select one reason only that best describes why you are applying for an ABN)

**New business in Australia**  Is this your first time in business in Australia? No  Yes

**Investment purposes**  Is this your first time in business in Australia? No  Yes

**Bought existing business**  Is this your first time in business in Australia? No  Yes   
What is the previous owner's ABN?

**Contractor or subcontractor**  Is this your first time working as a self-employed contractor or subcontractor in Australia? No  Yes

**To receive payment for services**  Is this your first time working as a self-employed provider of services in Australia? No  Yes

**Recommended business**  What ABN was used previously?

**Change in business structure**  What ABN was used previously?        
The legal structure of your business has changed, for example, from a partnership to a sole trader.

**Other circumstances** – only select this reason if none of the above apply.  Provide details below.


## Section E: Business activity details

### 11 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

□□ / □□ / □□□□

### 12 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

□□ / □□ / □□□□

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

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

### 14 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.

### 15 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

### 16 Are you a resident of Australia for tax purposes?      No      Yes

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

Refer to section F: **Taxation details** in Application guide for information on eligibility for these options. To register for luxury car tax or wine equalisation tax, you must also register for GST.

(Place  in all applicable boxes.)

Luxury car tax       Fringe benefits tax       Wine equalisation tax

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

You cannot register for GST if you are not carrying on an enterprise.  
Some sole traders are required to register, while others may choose to voluntarily register for GST.  
For more information on GST registration refer to the Application guide.

### 18 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 21)
- 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 20.

### 19 Do you want to volunteer to register for GST?

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

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

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

- 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.

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 11.

Day / Month / Year  
 /  /

### 21 What is your GST turnover?

To work out your GST turnover, you should calculate your current and projected GST turnover figures. Refer to the Application guide for more information about GST turnover.

(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

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

If your GST turnover is \$20 million or more, you must lodge monthly electronic activity statements and you must provide an email address at question 6.

If your GST turnover is less than \$20 million, you may choose to lodge monthly or quarterly, except if you register to defer GST on importation of goods, which you are then required to lodge monthly.

If you volunteer to register for GST, you can choose to lodge either monthly, quarterly or annually.

Monthly  Quarterly  Annually

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

Refer to the Application guide for more information about cash and non-cash accounting method.

Cash  Non-cash (accruals)

### 24 Do you import goods into Australia?

No  Yes  You may be eligible to defer GST on imports. Refer to the Application guide for explanation.

## Section H: Fuel tax credits

### 25 Do you need to register for fuel tax credits?

**!** To register for fuel tax credits, you must also be registered for GST. Refer to Application guide for more information about Fuel tax credits.

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

Yes

### 26 From what date are you eligible for fuel tax credits?

This date cannot be before the date you have provided at question 20 (date of GST registration) or 1 July 2006 (when fuel tax credits commenced).

Day                      Month                      Year  
 /  /

### 27 Which fuel do you use in your business activities?

(Place  in all applicable boxes.)

Diesel                       Petrol                       Other – including gaseous fuels

### 28 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

Refer to Application guide for information on PAYG withholding.

### 29 Are you required to register for PAYG withholding?

No  Go to question 36.

Yes  When will withholding commence?   /   /

! This date cannot be before the date provided at question 11 (ABN registration).

### 30 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.

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

Refer the Application guide for more information on PAYG withholding amounts and how often you will need to remit to the ATO.

\$     ,     ,     .~~X~~

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

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

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

Online  Paper form supplied by the ATO  Go to section K: Declaration.

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

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

### 34 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 J: Financial account details

### 35 What are your financial institution account details for ATO refunds?

Refunds will only be paid directly into a recognised financial institution account located in Australia. The account details provided must be held by:

- you (solely or jointly)
- your registered tax agent
- a legal practitioner acting as your trustee or executor.

! If you do not provide these details we cannot refund money.

BSB code (must be 6 digits)       Account number

Full account name – for example, JQ Citizen. Do not show the account type, such as cheque, savings, mortgage offset.

Is the account held by: you  you jointly with others  your registered tax agent  a legal practitioner as your trustee or executor

If the account you wish to nominate for refunds is not one of the four complying account options presented above, you can request the Commissioner of Taxation to exercise his discretion to pay electronic funds into the account of a third party. For more information, phone **13 28 66** between 8.00am and 6.00pm, Monday to Friday.

## Section K: Declaration

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

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

Full name of signatory


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

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#### 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**

<b>You MUST SIGN here</b>
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Day                      Month                      Year  

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#### Privacy

Taxation law authorises the Registrar of the Australian Business Register (ABR) to collect information, including personal information about the person authorised to sign the declaration. For information about your privacy go to <http://abr.gov.au/general-information/privacy>

## 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 20 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.