



Application to register a GST or PAYG withholding branch

WHEN TO USE THIS FORM

You can use this form to:

- create a goods and services tax (GST) branch
 - complete sections A, B, C, D, E, G and H
- create a pay as you go (PAYG) withholding branch
 - complete sections A, B, C, D, F and H
- add a GST role to an existing PAYG withholding branch
 - complete sections A, B, C, D, E, G and H
- add a PAYG withholding role to an existing GST branch
 - complete sections A, B, C, D, F and H

When we refer to the term ‘registered agent’ in this document, we mean ‘registered tax or BAS agent’.

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 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 7.

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 7
- keep the second copy for your records.

➤ MORE INFORMATION

Phone us on **13 28 66** between 8.00am and 6.00pm, Monday to Friday, if you need:

- help completing this form
- to change registration details for your entity.

Visit our website at www.ato.gov.au to download publications, rulings and other general tax information.

Section A: Applicant information

❗ When the term ‘parent entity’ is used, it refers to the entity which registers a branch for GST or PAYG withholding purposes.

1 What is the parent entity’s Australian business number (ABN)?

2 What is the parent entity’s legal name as it appears on the Australian Business Register?

This is the name that appears on all official documents or legal papers.

Section B: Entitlement to register

The questions in this section will help you work out if an entity is entitled to be registered for GST or PAYG withholding branch purposes.

3 Does the parent entity have (or has it applied for) an ABN?

No You can register for an ABN online at www.abr.gov.au

Yes

4 If you are applying to register a GST branch, is the parent entity registered for GST?

No You will need to register the parent entity for GST before you submit this form.
Phone us on **13 28 66** between 8.00am and 6.00pm, Monday to Friday.

Yes

5 If you are applying to register a GST branch, is the parent entity a member of a GST group?

No

Yes You are **not** entitled to register a GST branch. Phone us on **13 28 66** between 8.00am and 6.00pm, Monday to Friday.

6 Does the branch have an independent accounting system and can the branch be separately identified because of its distinctive activities or locations?

! An independent accounting system is one that can produce results for each branch without relying on the accounts of the parent entity, another branch, or another entity. It does not mean another cost centre in the parent entity's accounts.

No You are **not** entitled to register a GST or PAYG withholding branch.

Yes

7 Is the parent entity carrying on an enterprise, or intending to carry on an enterprise through the branch?

! Examples of activities may include:

- completed a business plan or financial plan
- registered a business name
- issued an invoice
- recruited employees
- obtained relevant licences to operate.

No You are **not** entitled to register a GST or PAYG withholding branch.

Yes

Section C: Branch details

8 What is the name of the branch you want to register?

This name can be:

- a name known by suppliers and customers
- used in advertising and on business cards
- registered with other government departments.

! The name must be distinct to avoid confusion with other branches when reporting information to us.

9 What is the branch's business location or address?

This must be a street address, for example, 123 Smith St. It cannot be a post office box number, roadside mail bag, roadside delivery or other delivery point address but it can be a home address if the entity operates a home-based business.

Suburb/town

State/territory

(Australia only)

Postcode

(Australia only)

Country if other than Australia

10 Is the branch's postal address different from its business location or address?

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

No

Yes Provide details below.

Suburb/town

State/territory

(Australia only)

Postcode

(Australia only)

Country if other than Australia

11 Who is the authorised contact person for the branch?

Provide details of a person who may be contacted for further information. They must be authorised to make changes or update information on behalf of the entity, for example, a registered agent.

➤ For more information about what an authorised contact can do, visit our website at www.ato.gov.au/authorisedperson

Title: Mr Mrs Miss Ms Other

Family name

Preferred name

Position held

Business hours phone number (a contact number must be provided)

Mobile phone number

After hours phone number

Fax number

Email address of contact person (use BLOCK LETTERS)

12 Which of the following registrations is the authorised contact person permitted to deal with on behalf of the branch?

GST PAYG withholding

13 Is the authorised contact person a registered agent?

No

Yes Provide their registration number.

14 Does the parent entity want to nominate more than one authorised contact?

No

- Yes Provide these details on a separate sheet of paper:
- title each page with 'Add authorised contacts'
 - the legal name of the parent entity (as provided at question 2) on each page
 - all information we request at questions 11, 12 and 13.

Section D: Financial institution account details

15 What are the branch's 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 either:

- the parent entity or branch (solely or jointly)
- the parent entity's or branch's registered agent
- a legal practitioner acting as trustee or executor for the parent entity or branch who is recorded on our systems as acting on your business's behalf.

❗ If the parent entity or branch has not yet set up an account with a financial institution you can call **13 28 66** to update this information.

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

BSB code (must be six numbers)

Account number

Full account name

Is the account held by: the parent entity or branch?

the parent entity or branch jointly with others?

a registered agent for the parent entity or branch who is recorded on our systems as acting on your business's behalf?

a legal practitioner as trustee or executor for the parent entity or branch who is recorded on our systems as acting on your business's behalf?

If the account you wish to nominate for refunds is not one of the four options presented above, you can request approval to have funds paid into the account of a third party. For more information phone us on **13 28 66** between 8.00am and 6.00pm, Monday to Friday.

Section E: Create a GST branch or add a GST role

❗ If you do not want to create a GST branch or add a GST role to an existing PAYG withholding branch, go to section F.

16 Do you want to: add a GST role to an existing PAYG withholding branch? Go to question 17

create a new branch for GST? Go to question 18

❗ It is possible for a branch to have PAYG withholding and GST roles.

17 What is the PAYG withholding branch account number that you want to add a GST role to?

This information may be found on your activity statement or your notification of registration.

The account number will follow an identifier such as an ABN – for example, ABN 12 345 678 901 004.

18 From what date do you intend to report GST for the branch?

Day / Month / Year
 / /

The date should be when you start keeping separate financial accounts for the branch.

19 What is the projected GST turnover of the parent entity and all its branches over the next 12 months?

Place in **one** box only.

Projected GST turnover is the value of all supplies made, or likely to be made, in the current month **plus** the next 11 months.

➤ For more information on working out your GST turnover, visit www.ato.gov.au and search for *GST for small business* (NAT 3014).

\$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

❗ When an entity operates within a branch structure, these thresholds apply to the entity as a whole, including the turnover of any branches. You will be notified if this changes your reporting requirements.

Section F: Create a PAYG withholding branch or add a PAYG withholding role

➤ If you do not want to create a PAYG withholding branch or add a PAYG withholding role to an existing PAYG withholding branch, go to section G.

20 Do you want to: add a PAYG withholding role to an existing GST branch? Go to question 21

create a new branch for PAYG withholding? Go to question 22

21 What is the GST branch account number that you want to add a PAYG withholding role to?

This number can be found at the top right of your activity statement or your notification of registration.
For example, ABN 12 345 678 901 004.

22 From what date do you intend to report PAYG withholding through the branch?

Day / Month / Year
 / /

23 What amount does the parent entity and all its branches expect to withhold from payments to its payees each year?

\$

This is the estimated annual withholding amount and is used to determine how often the parent entity and its branches will pay withholding amounts to us.

Where the withholding amount is expected to be:

- less than or equal to \$25,000, the parent entity and its branches will be required to pay quarterly
- between \$25,001 to \$1 million, the parent entity and its branches will be required to pay monthly
- greater than \$1,000,000, the parent entity and its branches will be required to pay more frequently.
(We will send you more information on the frequency of payments.)

ⓘ When an entity operates within a branch structure, these thresholds apply to the entity as a whole, including the turnover of any branches. You will be notified if this changes your reporting requirements.

24 How many employees does the branch estimate it will pay?

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

25 How will the branch provide its PAYG withholding payment summary annual report to us?

ⓘ Entities that 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. Entities that have employees and other workers will need to lodge a PAYG withholding payment summary annual report.

Indicate the method you plan to use to lodge the entity's PAYG withholding payment summary annual report.

Electronically

Paper forms supplied by us

26 How will the branch provide payment summaries to its payees?

Print its own payment summaries

Use payment summaries supplied by us

27 Will the branch pay royalties, dividends, interest or fund payments to non-residents, or are you an investment body that will pay investment income to Australian residents?

Investment income includes interest and dividends. A 'fund payment' is a defined term in tax law and is a payment generally made by managed investment funds.

There are special annual reporting obligations for these types of payments:

- Investment bodies are required to report all payments of investment income.
- Other payers only report payments that require an amount to be withheld, for example, payments to non-residents.

No

Yes

ⓘ We may contact you after we have received your application to discuss the type of reporting obligations you may have in relation to investment and royalty payments.

Section G: Industry details

28 What is the main industry that the branch operates 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"/> | |

29 Describe the main activity from which the branch will derive the majority of its business income.

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

Section H: Declaration

! Only a person currently on our records as having authority to update details on behalf of the parent entity can sign this declaration.

30 Who is the authorised person signing this declaration? (Complete all of the fields below.)

Full name of signatory

Position held (for example, public officer, trustee, partner or registered agent)

Contact phone number

Registered agent's number (if applicable)

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 may delay processing and we may ask you to complete a new one.

⊖ We may impose penalties for giving false or misleading information.

I declare that:

- I am authorised to make this application on behalf of the entity whose ABN appears on this form
- the entity is entitled to register; and
- the information given on this form is true and correct.

Signature

You MUST SIGN here

Date

Day Month Year

 / /

Privacy

We are authorised by the *A New Tax System (Goods and Services Tax) Act 1999* and the *Taxation Administration Act 1953* to ask for the information on this form.

We need this information to administer the taxation laws, create GST and PAYG branches and add roles to existing branches.

Where authorised by law to do so, we may give this information to other government agencies including law enforcement and assistance agencies, such as the Department of Human Services, the Australian Bureau of Statistics and the Australian Customs and Border Protection Service.

Lodging this form

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

- send it as an attachment using the business or tax agent portals (you need to be registered to deal online, find out more at www.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 form during this time.