



6 What is the entity's other name (if applicable)?

This 'other name' is not the name referred to in question 5. It is an additional name by which the entity may be commonly known, for example, a name that is used in advertising.

As above If this name is the same as the name provided at question 5, cross this box.

Grid of dotted boxes for entering the entity's other name.

If you want to add more than one name, provide the details on a separate sheet of paper and include with this application. Include the name of the entity that is applying for this ABN (as provided at question 5) on each sheet. Title the additional sheets of paper with the heading 'Additional other names to be added'.

7 Does the entity have a tax file number?

No Does the entity want to apply for a tax file number? No Yes

Yes Provide the tax file number

You are not required by law to quote a tax file number, but not quoting it may increase the risk of administrative error or delay this registration. See page 13 of the Instructions for information about tax file numbers and your privacy.

i The Commissioner of Taxation may issue a tax file number whenever it is necessary to do so under Australian tax laws.

Section B: Address details

8 Where is the entity's main business location or address?

➤ See Instructions page 5

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

This cannot be a post office box number, roadside mail bag, roadside delivery or other delivery point address.

Grid of dotted boxes for entering the main business location or address, including fields for Suburb/town/locality, State/territory, Postcode, and Country if outside Australia.

9 What is the entity's postal address for service of notices and correspondence?

➤ See Instructions page 5

This is the address where government departments and agencies will send notices and correspondence. The address will also be made publicly available on Super Fund Lookup at www.business.gov.au

As above If the entity's postal address is the same as the business address, cross this box.

Grid of dotted boxes for entering the postal address for service of notices and correspondence, including fields for Suburb/town/locality, State/territory, Postcode, and Country if outside Australia.

10 What is the entity's email address for correspondence?

➤ See Instructions page 5

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

Grid of dotted boxes for entering the entity's email address for correspondence.





Section C: **Online (internet) services**

See Instructions **page 6**

Going online is a fast, convenient and secure way to do business with us. We offer a range of online services to make it easier for businesses to comply.

You can go online to lodge and revise activity statements, perform certain superannuation transactions, request payment summary report information, update your ABN details on the Australian Business Register and access the Business Portal.

- The entity must register for the Tax Office's online services if it:
- registers for GST and its GST turnover is \$20 million or more
(activity statements are required by legislation to be lodged electronically)
 - is an importer, intending to defer the payment of GST on imported goods
 - wants to maintain its details in the ABR over the internet.

11 Does the entity wish to register for access to the Tax Office's online services for business?

No

Yes You **must** provide an email address at question 10.

- If you select this option you will be sent a CD-ROM and more information about your online services registration.





Section D: Contact details

12 Who is the authorised contact person for the entity?

➤ See Instructions page 6

Provide details of a person (not an entity) 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 tax agent.

Title: Mr Mrs Miss Ms Other

Family name

Preferred name

Position held

Business hours phone number

Mobile phone number

After hours phone number

Facsimile number

Email address of contact person (use BLOCK LETTERS)

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

13 If the entity's tax agent is the authorised contact, provide their registration number.

This number may be found on an income tax return prepared by the tax agent.
If this number cannot be found, leave this blank.

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

No

Yes Provide complete details of the additional contact people on a separate sheet of paper and include with this application. Ensure that any additional pages include the name of the entity that is applying for an ABN (as provided at question 5). Title the additional sheets of paper with the heading 'Additional contact details'.





Section E: Entity activity details

15 On what date did the entity come into existence?

➤ See Instructions page 6

This is the date that appears in the trust deed or governing rules and cannot be a future date.

Day	Month	Year
□□	□□	□□□□

16 Does the entity have more than one location in Australia?

No Go to question 18

Yes

17 In which states or territories does the entity have locations? (Place in all applicable boxes)

All <input type="checkbox"/>	New South Wales <input type="checkbox"/>	Victoria <input type="checkbox"/>	Queensland <input type="checkbox"/>	Western Australia <input type="checkbox"/>
South Australia <input type="checkbox"/>	Tasmania <input type="checkbox"/>	Northern Territory <input type="checkbox"/>	Australian Capital Territory <input type="checkbox"/>	

18 Is the entity owned or controlled by Commonwealth, state, territory or local government?

➤ See Instructions page 6

No

Yes

19 Is the entity an Australian superannuation fund for tax purposes?

➤ See Instructions page 7

No

Yes



Section F: Goods and services tax (GST)

Entities cannot register for GST if they are not carrying on an enterprise.

Some entities 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.

➤ See 'Useful products and services' on page 14 of the Instructions for information on how to obtain this guide.

20 Is the entity required by law to register for GST?

An entity is required to register if it:

- is carrying on an enterprise and its GST turnover is \$75,000 or more (\$150,000 or more if the entity is a non-profit organisation)
- supplies taxi or limousine travel for fares
- is a representative of an incapacitated entity (where the incapacitated entity is registered or required to be registered), or
- is a resident agent acting for a non-resident (where the non-resident is registered or required to be registered).

No Yes Go to question 22

21 If the entity is not required to register for GST, is the entity volunteering to register?

➤ See Instructions page 7

An entity which is not required by law to register for GST can choose to register voluntarily for GST if it is carrying on an enterprise, or intends to carry on an enterprise in the near future.

No Go to Section H: Associates of the entity Yes

22 What is the entity's date of registration for GST?

If an entity is required by law to register for GST, its date of registration is the date that:

- its GST turnover met or exceeded the registration turnover threshold of \$75,000 (or \$150,000 for non-profit organisations). The turnover threshold is GST-exclusive
- it commenced supplying taxi or limousine travel for fares
- it commenced representation of an incapacitated entity, or
- it commenced in its capacity as a resident agent for a non-resident.

An entity that is voluntarily registering for GST, can choose its date of registration.

⚠ The date of registration for GST cannot be before the ABN registration date provided at question 15.

Date of registration / /

23 What is the entity's GST turnover? (Place in one box only)

➤ See Instructions page 7

The entity's GST turnover is the greater of its current and projected GST turnovers.

- 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.

\$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

If your GST turnover is \$20 million or more, you must select 'Monthly' at question 24, register for online services at question 11, and provide an email address at question 10.

24 How often will the entity lodge its activity statements?

➤ See Instructions page 8

If the entity's GST turnover is:

- \$20 million or more, it must lodge monthly
- less than \$20 million, it can choose to lodge monthly or quarterly.

An entity that is registering voluntarily, can choose to lodge either monthly, quarterly or annually.

Monthly Quarterly Annually

25 Does the entity intend to account for GST on a cash basis or non-cash (accruals) basis?

- Cash basis – the entity accounts for the GST on its sales when it receives payment for them.
- Non-cash (accruals) basis – the entity will account for GST on its sales when it has issued an invoice or received any part of the payment, whichever occurs first.

➤ See Instructions page 8

Not all entities are allowed to account for GST on a cash basis.

You must read page 8 of the Instructions before nominating the cash basis.

Cash Non-cash (accruals)

26 Does the entity import goods or services into Australia?

No Yes Read page 9 of the Instructions if you want information about deferring GST on imports.



Section H: Associates of the entity

➤ See Instructions page 9

These questions collect information about all corporate trustees and individuals associated with the entity.

All entities must provide details of their corporate or individual trustees. Self-managed superannuation funds must also provide details of all their members and the directors of their corporate trustees.

Trustee disclosure

Self-managed superannuation funds must also complete the trustee disclosure questions at Section J.

Tax file number (TFN) disclosure

We are authorised by the *A New Tax System (Australian Business Number) Act 1999* to ask you to provide TFNs on this form. You are not required by law to quote a TFN but not quoting it increases the risk of administrative error and may delay this registration. If we cannot identify an associate from the information you provide, you may be contacted for more information.

If an individual who is a trustee, member or director chooses not to disclose their TFN, they must provide their residential address on a separate sheet of paper with the application. Title the separate sheet of paper with the heading, 'Individual details'.

If a corporate trustee chooses not to disclose its TFN, it must provide its business address and the date it commenced, registered or became incorporated on a separate sheet of paper and include with this application. Title the separate sheet of paper with the heading, 'Corporate trustee details'.

Ensure that any additional sheets of paper include the name of the entity that is applying for an ABN.

28 Does the entity have a corporate trustee?

➤ See Instructions page 10

No

Yes Provide details below

Full name of the corporate trustee

.....

.....

.....

.....

.....

ACN/ARBN

❗ Corporate trustees must provide their Australian Company Number (ACN) or Australian Registered Body Number (ARBN).

Tax file number

❗ Refer to tax file number disclosure above.

29 Is the entity a self-managed superannuation fund?

No

Yes Does the fund have:

■ an individual trustee who is a legal personal representative, parent or guardian acting on behalf of a member under a legal disability (physical or mental incapacity)?

➤ No Yes

or

■ a corporate trustee which has a director who is a legal personal representative, parent or guardian acting on behalf of a member under a legal disability (physical or mental incapacity)?

➤ No Yes

❗ A legal personal representative does not include a tax agent or accountant unless they meet the definition on page 9 of the instructions.





Section I: Notice of election

! The trustee/s of the superannuation entity must complete this section if the entity is to be eligible for tax concessions.

31 Is the entity electing to be regulated under the *Superannuation Industry (Supervision) Act 1993*?

➤ See Instructions **page 10**

No Go to Section K: **Declaration**

Yes Complete this section

I/We, the trustee/s or director/s or secretary of the corporate trustee of *(insert full name of entity as shown on the trust deed)*

Name of entity

.....

.....

.....

.....

.....

.....

.....

elect that the *Superannuation Industry (Supervision) Act 1993* is to apply in relation to the superannuation entity, and understand that the election is irrevocable.

Indicate the basis on which the entity is regulated (place in one or both boxes as appropriate)

Pensions power The governing rules provide that the sole or primary purpose of the entity is the provision of age pensions.
and/or

Corporations power The entity trustee is a constitutional corporation pursuant to a requirement contained in the governing rules.

Individual trustees

! The date cannot be prior to the date the entity came into existence (provided at question 15).

Each individual trustee must sign an date below.

Day Month Year	Day Month Year	Day Month Year
Date <input type="text"/> / <input type="text"/> / <input type="text"/>	Date <input type="text"/> / <input type="text"/> / <input type="text"/>	Date <input type="text"/> / <input type="text"/> / <input type="text"/>
Day Month Year	Day Month Year	Day Month Year
Date <input type="text"/> / <input type="text"/> / <input type="text"/>	Date <input type="text"/> / <input type="text"/> / <input type="text"/>	Date <input type="text"/> / <input type="text"/> / <input type="text"/>

! If there is insufficient space, provide each of the additional individual trustee signatures on a separate sheet of paper and include with this application. Ensure that any additional sheets of paper include the name of the entity that is applying for an ABN.

Corporate trustees

Signed and dated by, or on behalf of, the body corporate in a way that is effective in law, and that binds the body corporate.

.....

Day Month Year

Date / /

.....

Day Month Year

Date / /

Common seal of corporation

➤ See 'Corporate trustees' in the Instructions **page 10**

.....

.....

.....

.....

.....

.....

.....





Section J: **Self-managed superannuation fund trustee disclosure**

32 Is the entity a self-managed superannuation fund?

No Go to Section K: **Declaration**

Yes Complete this section

The following questions determine eligibility to be an individual trustee, a corporate trustee, or a responsible officer of a corporate trustee of a self-managed superannuation fund.

! These questions must be answered on behalf of all individual trustees, a corporate trustee, and responsible officers of a corporate trustee.

Privacy

We are authorised by the *Superannuation Industry (Supervision) Act 1993* to collect the information in this section. This information will be used to assess a person's eligibility to be an individual trustee, a corporate trustee or a responsible officer of a corporate trustee of a self-managed superannuation fund. This information will only be disclosed where permitted by law. Agencies we routinely disclose this information to include APRA and the Australian Securities & Investments Commission.

33 Does the fund intend to be a self-managed superannuation fund for 12 months or longer?

No Yes

➔ See Instructions page 11

34 Trustee disclosure supplementary questions

➔ See Instructions page 11

Individual trustees of a self-managed superannuation fund

Have any of the trustees been convicted of an offence in respect of dishonest conduct in the Commonwealth or any state, territory or foreign country?

No Yes

Has a civil penalty order ever been made in relation to any of the trustees?

No Yes

Are any of the trustees an undischarged bankrupt?

No Yes

Have any of the trustees been notified that they are a disqualified person by a Regulator (APRA or the Commissioner of Taxation)?

No Yes

Corporate trustee of a self-managed superannuation fund

Does the company know or have reasonable grounds to suspect that a person who is, or is acting as, a responsible officer of the body corporate is a disqualified person?

No Yes

Has a receiver, or a receiver and manager, of the company been appointed?

No Yes

Has the company been placed under official management?

No Yes

Has a provisional liquidator of the company been appointed?

No Yes

Is the company being wound-up?

No Yes



Section K: Declaration – must be completed by an individual authorised by the entity

Before you sign this form

Check that you have provided accurate and complete information.

➤ See Instructions page 11

Penalties

Penalties may be imposed for giving false or misleading information.

Privacy

We are authorised by the *Australian Prudential Regulation Authority Act 1998*, the *Superannuation Industry (Supervision) Act 1993* and by taxation laws, including the *A New Tax System (Australian Business Number) Act 1999* to collect the information requested on this form. We need this information to help us administer those laws. Some of the information collected will appear on the Australian Business Register. Selected information may be made publicly available and some may be passed to other government agencies, including Commonwealth, state, territory and local government agencies authorised by law to receive it. Further details are provided on page 12 of the Instructions.

Name of signatory

.....
.....

Position held

.....

I declare that:

- *I am authorised by the fund or trust to complete this application on its behalf*
- *the information given on this application is accurate and complete, and*
- *where the entity is a self-managed superannuation fund, I am aware that all new trustees or directors of the corporate trustee appointed after 30 June 2007 must sign a trustee declaration within 21 days of them becoming a trustee or director of the corporate trustee of the fund (see instructions page 3).*

Signature

.....

Day Month Year

..... / /

How to lodge your application

Send your completed application, including any attachments to:

Australian Taxation Office
PO Box 3373
PENRITH NSW 2740

⚠ Make a copy of your application for your own records before you mail it.

We usually send your ABN no more than 28 days after we receive your completed application. We appreciate your patience during this processing period, do not lodge another application during this time. To receive an ABN sooner, apply online at www.abr.gov.au



ABN registration for superannuation entities



You can also apply online at
www.abr.gov.au



Is this the right form for you?
See inside front cover.



➤ IS THIS THE RIGHT FORM FOR YOU?

Use this application to register for:

- an Australian business number (ABN)
- goods and services tax (GST), or
- a tax file number.

Also use this application to elect to be regulated under the *Superannuation Industry (Supervision) Act 1993* (SIS Act).

Don't use this application if:

- you are a sole trader – you need *ABN registration for individuals (sole traders)* (NAT 2938).
Order a copy from www.ato.gov.au/onlineordering or by phoning our automated publications distribution service on **1300 720 092** 24 hours a day, 7 days a week.
- your entity is a company, partnership, trust or other organisation – you need *ABN registration for companies, partnerships, trusts and other organisations* (NAT 2939).
Order a copy from www.ato.gov.au/onlineordering or by phoning our automated publications distribution service on **1300 720 092** 24 hours a day, 7 days a week.
- you want to register for fuel tax credits – register online at www.abr.gov.au or
- your entity has an ABN and you want to add another registration (for example, GST) or you need to change details – phone **13 28 66** between 8.00am and 6.00pm, Monday to Friday.

OUR COMMITMENT TO YOU

We are committed to providing you with advice and guidance you can rely on, so we make every effort to ensure that our publications are correct.

If you follow our guidance in this publication and it turns out to be incorrect, or it is misleading and you make a mistake as a result, we must still apply the law correctly. If that means you owe us money, we must ask you to pay it but we will not charge you a penalty. Also, if you acted reasonably and in good faith we will not charge you interest.

If you make an honest mistake in trying to follow our advice and guidance in this publication and you owe us money as a result, we will not charge you a penalty. However, we will ask you to pay the money, and we may also charge you interest.

If correcting the mistake means we owe you money, we will pay it to you. We will also pay you any interest you are entitled to.

You are protected under GST law if you rely on any GST advice in this publication. If you rely on this advice and it later changes, you will not have to pay any extra GST for the period up to the date of the change.

If you feel that this publication does not fully cover your circumstances, or you are unsure how it applies to you, you can seek further assistance from us.

We regularly revise our publications to take account of any changes to the law, so make sure that you have the latest information. If you are unsure, you can check for a more recent version on our website at www.ato.gov.au or contact us.

This publication was current at **December 2008**.

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INTRODUCTION

ABOUT THE ABN

The Australian business number (ABN) is a public number that gives businesses in Australia a single identification number to use when dealing with a range of government departments and agencies.

❗ An ABN does not replace an entity's tax file number.

An entity normally needs an ABN to register for:

- goods and services tax
- fuel tax credits, or
- pay as you go withholding.

When the entity receives its ABN, some of its business details will be placed on the Australian Business Register (ABR). This register is administered by the Australian Business Registrar, who is also the Commissioner of Taxation. Some information will also be displayed on the Super Fund Lookup. See 'The Australian Business Register and your privacy' on page 12 for further details.

HOW TO APPLY

You can apply for an ABN and the other registrations listed on the inside front cover:

- online at www.abr.gov.au
- by using the application form and instructions in this booklet.

❗ When you apply online, you will receive your ABN immediately if your application is straightforward.

PROOF OF IDENTITY

We must establish the identity of every entity before we register it.

Some of the information requested on the form is used to establish identity, including the entity's tax file number (TFN).

❗ We are authorised by the *A New Tax System (Australian Business Number) Act 1999* to ask you to provide TFNs on this application. You are not required by law to quote the entity's TFN (or any other TFN that is requested). However, quoting the entity's TFN reduces the risk of administrative errors that could delay the processing of the application.

If your entity does not have a TFN, you can request one at question 7 on the form. If we cannot identify the entity from the information you provide, we will contact you for further information.

HOW TO COMPLETE THE FORM

- Refer to these instructions where a question shows a message like this  See Instructions page 5
- Print clearly using a black or blue pen
- Use BLOCK LETTERS and print one character per box.

S M I T # S T

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

If you are unsure or need help completing your application, see 'More information' on page 15.

HOW TO COMPLETE THE APPLICATION FORM

SECTION A: ENTITY INFORMATION

This section collects information about the identity of the entity which is applying for an ABN. See 'The Australian Business Register and your privacy' on page 12 for details of the information which will be publicly available on the Australian Business Register (ABR) and Super Fund Lookup.

Question 1

Type of entity

Use the following descriptions to identify the type of fund or trust the entity is.

Tax Office regulated self-managed superannuation fund

This is a superannuation fund that is regulated by us.

A single member fund is a self-managed superannuation fund if it has a corporate trustee and the member is:

- the sole director of the company, or
- one of only two directors where the other director is a relative, or
- one of only two directors and not an employee of the other director, and
- no trustee of the fund receives any remuneration for their services as trustee.

A single member fund is also a self-managed superannuation fund if it does not have a corporate trustee and the member is one of only two individual trustees and:

- the other trustee is a relative, or
- is not an employee of the other trustee, and
- no trustee of the fund receives any remuneration for their services as trustee.

A self-managed superannuation fund, that is not a single member fund, is one where:

- there are four or less members
- all members are trustees, or directors of the trustee company
- there are no trustees or directors who are not members
- there are no members who are employees of other members (unless they are relatives), and
- no trustee of the fund receives any remuneration for their services as trustee.

There are some exceptions to these general rules. For full details of the definition, refer to section 17A of the *Superannuation Industry (Supervision) Act 1993* (SIS Act).

Trustee declaration

New trustees and directors of corporate trustees of a self-managed superannuation fund must sign a declaration stating that they understand their duties and obligations.

❗ The declaration must be:

- signed within 21 days of you becoming a trustee (or director of the corporate trustee) of a self-managed superannuation fund, and
- retained for as long as it is relevant and in any case for at least 10 years.

Do not send the declaration to us. It must be retained by the fund's trustees.

➤ You can obtain a copy of the *Trustee declaration* (NAT 71089) from www.ato.gov.au You can also order directly from:

- www.ato.gov.au/onlineordering
- by phoning our automated publications distribution service on **1300 720 092** 24 hours a day, 7 days a week.

For more information about the declaration and your responsibilities:

- visit our website at www.ato.gov.au/super
- phone **13 10 20**.

You can obtain a copy of *Self-managed super funds – Key messages for trustees* (NAT 71128) and *Self-managed superannuation funds – Role and responsibilities of trustees* (NAT 11032) from www.ato.gov.au You can also order these publications directly through:

- www.ato.gov.au/onlineordering
- by phoning our automated publications distribution service on **1300 720 092** 24 hours a day, 7 days a week.

APRA regulated superannuation fund

This is a superannuation fund that is regulated by the Australian Prudential Regulation Authority (APRA) and therefore must have an APRA licensed trustee. APRA covers all regulated superannuation funds that are not self-managed superannuation funds.

Non-regulated superannuation fund

This is a superannuation fund that does not satisfy the provisions of section 19 of the SIS Act. The fund has not made an election to become a regulated superannuation fund and is not intending to make such an election using this application.

Exempt public sector funds (which are not intending to elect to be regulated) should cross this box.

Pooled superannuation trust

A pooled superannuation trust is a unit trust which is used only for investing assets of regulated superannuation funds, approved deposit funds and other pooled superannuation trusts.

Approved deposit fund

An approved deposit fund is an indefinitely continuing fund maintained for the purpose of receiving, holding and investing certain types of rollover funds until such funds are withdrawn.

Withdrawal of funds usually requires certain conditions to be met. For example, a member retiring and reaching their preservation age, reaching age 65 or dying.

Question 2

Type of APRA fund

You only need to answer this question if you selected 'Australian Prudential Regulation Authority (APRA) regulated superannuation fund' at question 1.

Public offer fund

This type of superannuation fund can be joined by members of the public. It is a regulated fund consisting of pooled superannuation sold commercially, for example, through life companies, bank subsidiaries or financial planners.

This category includes master trusts (where a large number of unconnected individuals or companies operate their superannuation arrangements under a single common trust deed) and personal superannuation products.

Non-public offer fund

This is a superannuation fund with more than four members and with membership limited to employees of an employer or group of employers.

Public sector fund

This is a superannuation fund that forms part of a public sector scheme.

Public sector superannuation scheme

This is a superannuation scheme that is established by or under:

- a law of the Commonwealth, state or territory
- the authority of the Commonwealth, state or territory, or
- the authority of a municipal corporation, a local governing body, or public authority constituted under a Commonwealth, state or territory law.

Small APRA fund

This is a superannuation fund with four or less members that has a licensed trustee under Part 2A of the SIS Act.

! Funds with four or less members that do not meet this description or the definition of a self-managed superannuation fund are strongly advised not to make an election to become a regulated superannuation fund. The trustees of such a fund would risk APRA appointing a replacement trustee.

Question 3

Is the entity a government organisation?

If the entity is a government organisation indicate the tier of government that it belongs to.

Question 4

What is the structure of the entity?

Use the following descriptions to identify the entity structure.

Accumulation fund

An accumulation fund is any regulated fund that is not a defined benefit fund. This type of fund calculates a benefit to the member based on the total amount of contributions received for the member plus earnings, less expenses and tax.

Defined benefit fund

This type of regulated superannuation fund has at least one defined benefit member, and some or all of the contributions paid into the fund are accumulated on an aggregated basis (they are not made in respect of an individual member).

The benefit, a defined benefit fund member receives, may depend on various factors, such as:

- the member's salary or wage
- how long they have worked for their employer
- how much they have contributed to the fund, and
- whether their entitlement is related to retirement, redundancy, resignation or invalidity.

! If the entity has defined benefit members and is an APRA regulated superannuation fund, indicate the number of defined benefit members in the entity. Fund membership rules generally require defined benefit funds to have at least 50 defined benefit members.

Both accumulation and defined benefit fund

This is a fund that offers accumulation accounts and defined benefit accounts to all members.

Question 5

What is the entity's name?

This should be the name of the entity that appears in the trust deed or governing rules.

Unless the name of the entity changes at a later date, it should continue to be written in the same manner as shown in the trust deed or governing rules when dealing with us.

Question 6–7

No additional instructions provided.

SECTION B: ADDRESS DETAILS

Question 8

Where is the entity's main business location or address?

This is the physical street address of the entity and where the main activity takes place.

For large APRA regulated superannuation funds, this address would normally be the site of the fund's administration.

For self-managed superannuation funds and small APRA regulated superannuation funds, this address may be the residential address of one or more trustees.

Question 9

What is the entity's postal address for service of notices and correspondence?

The address that you provide here will be used by government departments and agencies to contact the entity by mail. This may include important legal notices, including those under the SIS Act. Ensure the address you nominate is the most appropriate address for receiving this type of mail.

! The postal address will also be made publicly available on Super Fund Lookup at www.business.gov.au (See 'The Australian Business Register and your privacy' on page 12 for details).

Question 10

What is the entity's email address for correspondence?

Where possible, we like to do business with you online, over the internet. If you would like to receive correspondence by email, provide an email address here.

You must provide an email address if the entity:

- registers for GST and its GST turnover is \$20 million or more
- is an importer, intending to defer the payment of GST on imported goods, or
- wants to maintain its details on the ABR over the internet.

Provide only one email address, for example:

J . J O N E S @ A R T . C O M . A U

SECTION C: ONLINE (INTERNET) SERVICES

Question 11

Does the entity wish to register for access to the Tax Office's online services for business?

You must answer 'YES' to this question if the entity:

- registers for GST and its GST turnover is \$20 million or more (activity statements are required by legislation to be lodged electronically)
- is an importer, intending to defer the payment of GST on imported goods, or
- wants to maintain its details on the ABR over the internet.

For other entities, the decision to use our online services is optional.

To access many of our online services you will need a free ATO digital certificate so we can ensure we maintain your privacy.

If you answer 'YES' to this question, we will send you three separate items:

- an email
- a password and PIN letter, and
- an online services set-up CD-ROM.

The information contained in these items allows you to install your ATO digital certificate.

See 'Useful products and services' on page 14 for more information.

SECTION D: CONTACT DETAILS

Question 12

Who is the authorised contact person for the entity?

The person nominated as a contact must be able to deal with any issues that may arise regarding the ABN of the entity, its business accounts and matters relating to the SIS Act. This person must be authorised to make alterations or updates on behalf of the entity.

Preferred language

If an authorised contact person has difficulty communicating in English, you can indicate their preferred language. We may not be able to speak to the contact person in their preferred language at all times. If an authorised contact person is hearing impaired and wants to use the TTY service, print 'TTY' as their preferred language.

Question 13–14

No additional instructions provided.

SECTION E: ENTITY ACTIVITY DETAILS

Question 15

On what date did the entity come into existence?

For funds established by Commonwealth, state or territory statute, provide the date on which the first contribution was made.

For funds other than those established under Commonwealth, state or territory statutes, a superannuation fund comes into existence after the trust deed has been signed and property has been set apart for the benefit of identified members. For example, when the fund receives its first contribution. In accordance with legal practice, this most commonly occurs on the same day as the trust deed is executed and therefore cannot be a future date.

Question 16–17

No additional instructions provided.

Question 18

Is the entity owned or controlled by Commonwealth, state, territory or local government?

This question deals with effective control of the entity by Commonwealth, state, territory or local governments.

Effective control can be exercised through majority ownership of voting shares, through specific legislation, or by way of a particular administrative arrangement.

Government control refers to a government department's ability to influence the operations of the entity where the government has the majority controlling interest. This control is more than just the general legislative or regulatory power the department has on all funds or trusts.

Majority government funding is not a sufficient test to determine government control. An entity that receives all its funding from government and has its work program set by government (in the application of accountability for the funding received), is not government controlled. The government must also have the power to control the entity through majority ownership, specific legislation or the right to appoint and remove a majority of the controlling body's directors.

Question 19

Is the entity an Australian superannuation fund for tax purposes?

A superannuation fund is an Australian superannuation fund for the income year if at a time during that income year:

- the fund was established in Australia or any asset of the fund is situated in Australia, and
- the central management and control of the fund is ordinarily in Australia, and
- either the fund:
 - has no ‘active member’, or
 - at least 50% of the following is attributable to superannuation interests held by ‘active members’ who are Australian residents
 - the total market value of the fund’s asset, relating to superannuation interests held by ‘active members’, or
 - the sum of the amounts that would be payable to or in respect of ‘active members’ if they voluntarily ceased to be members.

The central management and control of a superannuation fund is ordinarily in Australia at a time even if that central management and control is temporarily outside Australia for a period not exceeding two years.

EXAMPLE

A married couple are trustees of their self-managed superannuation fund that was established in 2001. In July 2007, the husband accepts a two-year employment posting overseas. His wife joins him during that time. They make no contributions to the fund after leaving Australia. In these circumstances it is accepted that the central management and control of the self-managed superannuation fund is ordinarily in Australia and the self-managed superannuation fund will be treated as an Australian superannuation fund.

An entity that is not an Australian superannuation fund is a foreign superannuation fund.

Active members

An active member of the fund is, at the relevant time, a member who is:

- a contributor to the fund at that time, or
- an individual on whose behalf contributions to the fund have been made, except where the individual is a:
 - foreign resident, and
 - is not a contributor at that time, and
 - the contributions that were made on the individual’s behalf after they became a foreign resident, were only in respect of a period when the individual was an Australian resident.

SECTION F: GOODS AND SERVICES TAX (GST)

It is recommended that you read *GST for small business* (NAT 3014) if you are unfamiliar with GST. See ‘Useful products and services’ on page 14 for more information on how you can obtain a copy of this publication.

Question 20

Is the entity required by law to register for GST?

No additional instructions provided.

Question 21

If the entity is not required to register for GST, is the entity volunteering to register?

If choosing to register for GST, the entity will be expected to stay registered for 12 months. If an entity applies for cancellation of registration within 12 months of being registered, the registration may or may not be cancelled, depending upon the circumstances.

Question 22

What is the entity’s date of registration for GST?

If the entity backdates its registration more than 21 days, it may be liable for:

- failure to register on time penalties
- failure to lodge on time penalties, and
- general interest charge (GIC) on GST owed.

Question 23

What is the entity’s GST turnover?

The entity’s GST turnover is the greater of its current and projected GST turnovers.

! DEFINITIONS

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

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

When working out current or projected GST turnover, exclude the following supplies:

- input taxed supplies
- supplies for no consideration (and that are not taxable supplies to associates)
- supplies not in connection with the enterprise, for example, private sales, and
- supplies not connected with Australia.

The value of supplies in both calculations excludes GST. Projected GST turnover does not include supplies made or likely to be made:

- by transfer of capital assets, or
- as a result of ceasing an enterprise or substantially and permanently reducing the size of the enterprise.

We use GST turnover to determine a number of threshold events. Turnover thresholds are GST exclusive.

An entity's GST turnover meets the registration turnover threshold if its:

- current GST turnover is at or above the turnover threshold (unless you satisfy us that the projected GST turnover is below the threshold), or
- projected GST turnover is at or above the threshold.

The GST registration turnover threshold is \$75,000 (or \$150,000 for non-profit entities).

Question 24

How often will the entity lodge its activity statements?

If the entity's GST turnover is:

- \$20 million or more, it must lodge monthly and electronically. You must select 'Monthly' and provide the entity's email address at question 11
- less than \$20 million, it can choose to lodge monthly or quarterly, or
- expected to be less than \$75,000 (or less than \$150,000 for non-profit entities), it can choose to lodge monthly, quarterly or annually (once a year).

A representative member of a GST group can elect to report GST annually only if each member of the group is eligible. Once an election is made, annual tax periods will apply to all group members.

An entity that elects to report GST annually and has other obligations, such as pay as you go (PAYG) withholding for employees, will still need to report those obligations either monthly or quarterly.

Question 25

Does the entity intend to account for GST on a cash or non-cash (accruals) basis?

Cash accounting

If an entity issues or receives an invoice but does not account for the sale or purchase until the payment is received or paid, it is using a cash accounting method.

Entities can choose to use a cash basis of accounting for GST purposes, regardless of their turnover, if they are properly accounting on a cash basis for income tax purposes or are:

- an endorsed charitable institution
- a trustee of an endorsed charitable fund
- a gift deductible entity, or
- a government school.

Entities can also use a cash basis of accounting for GST if:

- they are a small business entity with an annual turnover (including the turnover of their related entities) of \$2 million or less, or
- they are not operating a business but are carrying on an enterprise with a GST turnover of \$2 million or less.

➔ Refer to www.ato.gov.au to determine if you are a small business entity.

! If you do not meet any of the criteria mentioned above and want to account for GST on a cash basis, this may be possible. You will need to seek permission from us to do so. See 'More information' on page 15.

Non-cash accounting (accruals)

The entity is accounting for GST on a non-cash (accruals) basis if it accounts for GST on its sales when it issues an invoice or receives any part of the payment, whichever occurs first.

Question 26

Does the entity import goods or services into Australia?

You may be eligible for the Deferred GST on imports scheme, which allows you to defer payment of GST on imports. To be in the scheme, you must be prepared to lodge your activity statements monthly over the internet.

There are also other requirements to qualify for the Deferred GST on imports scheme.

➔ For further information or to apply to join the scheme, phone **1300 130 915** between 8.00am and 6.00pm, Monday to Friday.

SECTION G: FINANCIAL ACCOUNT DETAILS

Question 27

What are the entity's financial institution account details for Tax Office refunds?

No additional instructions provided.

SECTION H: ASSOCIATES OF THE ENTITY

This section collects information about corporate trustees, individual trustees, members of self-managed superannuation funds and directors of corporate trustees.

Use the following definitions to assist in completing this section. Associates can be defined as a:

- member
- trustee (includes legal personal representative – see below), or
- director of the corporate trustee (includes legal personal representative).

! DEFINITIONS

Member – an individual who benefits from the formation of a superannuation fund. Only self-managed superannuation funds are required to provide member details.

Trustee – an individual or corporation who holds property or income in accordance with the trust deed for a particular purpose or purposes, or for the benefit of other people or classes of people who may or may not include the trustee.

Corporate trustee – a company that is the trustee of the fund.

Director – an individual appointed by the shareholders of a company or corporation to control or direct its affairs. Only self-managed superannuation funds are required to provide director details.

Legal personal representative – a legal personal representative can be:

- the administrator of the estate of a deceased person
- the trustee of the estate of a person under a legal disability, or
- a person who holds an enduring power of attorney to act on behalf of another person.

A legal personal representative can act as a trustee on behalf of:

- a deceased member, until the death benefit becomes payable
- people under a legal disability (physical or mental incapacity), or
- a minor (a parent or guardian can also act as a trustee on behalf of a minor).

A legal personal representative cannot act as a trustee on behalf of a disqualified person, such as an undischarged bankrupt.

A legal personal representative does not include a tax agent or accountant unless they meet the definition above.

Question 28

Does the entity have a corporate trustee?

If the trustee is a constitutional corporation, provide the following here:

- the trustee's full name
- Australian Company Number or Australian Registered Body Number, and
- the corporate trustee's tax file number.

If the corporate trustee chooses not to disclose its tax file number, it must also provide on a separate piece of paper:

- its business address, and
- the date it commenced, registered or became incorporated.

Question 29

Is the entity a self-managed superannuation fund?

No additional instructions provided.

Question 30

What are the details of individuals associated with the entity?

All entities must provide details of their individual trustees where the entity does not have a corporate trustee.

Self-managed superannuation funds must also provide details of each member of the fund and details of each of the directors of the corporate trustee. Where the members are also individual trustees or directors of the corporate trustee, both 'position held' boxes should be completed.

All individuals associated with the entity, as outlined above, should provide their tax file numbers here. If an individual trustee, director or member chooses not to disclose their tax file number, they must provide their residential address on a separate piece of paper and include with this application.

SECTION I: NOTICE OF ELECTION

Question 31

Is the entity electing to be regulated under the *Superannuation Industry (Supervision) Act 1993*?

This section deals with the election to be regulated that superannuation entities may make under the SIS Act.

The trustee/s of the superannuation entity must complete this notice of election if the entity is to be regulated under the SIS Act and be eligible for tax concessions.

If the notice of election is not completed correctly, the election may be invalid and the superannuation entity may not be regulated or eligible for tax concessions.

The superannuation entity electing to be regulated must indicate if:

- the governing rules of the entity provide that the sole or primary purpose of the entity is the provision of old age pensions (regulation is on the basis of the pensions power under the Constitution), and/or
- the entity trustee is a constitutional corporation pursuant to a requirement in the governing rules (regulation is on the basis of the corporation's power under the Constitution).



You should not complete this section if your entity is:

- an approved deposit fund
- a pooled superannuation trust, or
- a superannuation fund that chooses not to be regulated.

Individual trustees

If the trustee is not a corporation, each individual trustee of the entity must sign and date in the space provided. The date cannot be prior to the date the entity came into existence (provided at question 15).

Corporate trustees

If the trustee is a corporation, the notice must be signed in a way that is legally binding. The corporate trustee's common or official seal only needs to be used if it is necessary to bind the body corporate (for example, if the trustee's articles of association require it).

SECTION J: SELF-MANAGED SUPERANNUATION FUND TRUSTEE DISCLOSURE

Question 32

Is the entity a self-managed superannuation fund?

No additional instructions provided.

Question 33

Does the fund intend to be a self-managed superannuation fund for 12 months or longer?

Indicate whether or not, in the trustee's opinion, the self-managed superannuation fund intends to be in operation as a self-managed superannuation fund for twelve months or longer.

Question 34

Trustee disclosure supplementary questions

Each of the supplementary questions must be completed on behalf of every individual or corporate trustee and responsible officers of the corporate trustee. These questions determine the eligibility of the individual trustees, corporate trustees and responsible officers of a corporate trustee of the self-managed fund.

If an individual has received a declaration from a Regulator (APRA or the Commissioner of Taxation) waiving their disqualified person status, they must answer 'YES' to the question: 'Have any of the trustees been convicted of an offence in respect of dishonest conduct in the Commonwealth or any state, territory or foreign country?' This will enable us to confirm that the individual is no longer a disqualified person.

 An individual that answers 'YES' to any of the disclosure questions is likely to be a disqualified person. If a trustee is, or becomes a disqualified person, they must immediately tell us in writing. A penalty of \$5,500 may apply to individuals who do not notify us that they have become a disqualified person. Two years imprisonment can also apply to any individual who intentionally acts as a trustee when they are a disqualified person.

If you have difficulty answering these questions you should seek legal advice.

SECTION K: DECLARATION

Once you have completed this application, you are required to read and sign the declaration.

In signing the declaration you are stating that:

- you are authorised by the entity to make this application
- the entity is entitled to an ABN
- the information provided in the application is accurate and complete, and
- where the entity is a self-managed superannuation fund, you are aware that all new trustees or directors of the corporate trustee appointed after 30 June 2007, must sign a trustee declaration within 21 days of them becoming a trustee or director of the corporate trustee of the fund (see Instructions page 3).

Authorised persons

A trustee of the entity or a director or secretary of the corporate trustee is authorised to sign this application.

If you are not an authorised person you must get an authorised person to sign the declaration.

 Penalties may be imposed for making a false declaration.

LODGING YOUR APPLICATION

Check that you have signed and dated the declaration. If it is unsigned, we will return it to you for signing.

Send your completed form, including any attachments to:

Australian Taxation Office
PO Box 3373
PENRITH NSW 2740

 Make a copy of your application for your own records before you send it.

We usually send your ABN no more than 28 days after we receive your completed application. We appreciate your patience during this processing period, do not lodge another application during this time. To receive an ABN sooner, apply online at www.abr.gov.au

THE AUSTRALIAN BUSINESS REGISTER AND YOUR PRIVACY

We are authorised to collect the information on this application by one or more of the following Acts:

- *A New Tax System (Australian Business Number) Act 1999*
- *Income Tax Assessment Act 1936*
- *A New Tax System (Goods and Services Tax) Act 1999*
- *Taxation Administration Act 1953*
- *Australian Prudential Regulation Authority Act 1998*, and
- *Superannuation Industry (Supervision) Act 1993*.

The information you provide will help us to administer laws relating to taxation. Where authorised by law to do so, we may give this information to other government agencies, including regulatory and law enforcement bodies.

Some of the information we collect will appear on the Australian Business Register (ABR) and Super Fund Lookup. Selected information may be made publicly available and some may be passed to other government agencies, including Commonwealth, state, territory and local government agencies where that is authorised by law.

INFORMATION AVAILABLE TO THE PUBLIC

Australian Business Register (ABR)

Some information on the ABR is publicly available, including:

- ABN
- ABN status (date of effect of the ABN registration)
- entity name
- entity type (such as superannuation fund, company, trust)
- trading name
- state (from the address provided as the main business address)
- postcode (from the address provided as the main business address)
- GST registration – status and date/s of effect (if applicable)
- deductible gift recipient status and date/s of effect (if applicable)
- tax concession charity status and date/s of effect (if applicable)
- income tax exempt fund status and date of effect (if applicable)
- Australian Company Number or Australian Registered Body Number (if applicable)
- the date of an ABN change – if the Registrar has changed the entity's ABN, and
- the date of ABN cancellation – if the Registrar has cancelled the entity's registration.

This information will allow members of the public to find out whether:

- they are dealing with registered entities
- those entities are registered for GST
- those entities are endorsed to access charity tax concessions, and
- gifts made to those entities are tax deductible.

Some or all of this information may be provided in bulk to third parties. A fee to cover the administrative costs of providing this information may be charged to those third parties for this service.

A printout of this information is also available as a certified extract of the ABR.

If an entity requests a certified copy of its own register details, this will be provided free of charge. The extract will contain all of the information set out above, plus additional information including the full address for service of notices, correspondence and email addresses.

If you request a certified copy of another entity's register details, you will be charged a fee of \$20 for the first page (a standard certified extract is usually one page), and 10 cents for any subsequent pages. You will be provided with the same information that is available to the public online (for free) at www.abr.gov.au

All requests for certified extracts need be in writing and sent to:

**The Director, ABN Details
Australian Taxation Office
Locked Bag 9500
VIRGINIA BC QLD 4014**

Further information about the ABR can be obtained from www.abr.gov.au or by phoning **13 28 66** between 8:00am and 6:00pm Monday to Friday.

Register of superannuation funds

In addition to information from the ABR, some details of a superannuation fund are publicly available through Super Fund Lookup at www.business.gov.au This information, which was collected upon the superannuation fund's registration, can be disclosed by the Commissioner of Taxation under the *Superannuation Industry (Supervision) Act 1993*.

Super Fund Lookup contains publicly available information about superannuation funds that have an ABN and includes:

- self-managed super funds regulated by the Tax Office
- approved deposit funds and eligible rollover funds regulated by the Australian Prudential Regulation Authority (APRA)

Subject to the stated disclaimers, the purpose of the list is to:

- identify both compliant and non-compliant funds
- identify funds that have been wound up
- access 'real time' data about a fund's complying status
- access fund contact details (such as postal address), and
- identify if the fund is regulated by the Tax Office or APRA.

We are authorised by the *Superannuation Industry (Supervision) Act 1993* to request and disclose this information.

Suppressing ABR information

In exceptional circumstances, you can request that certain information that would otherwise be made available to the public on the ABR or Super Fund Lookup, be suppressed. These circumstances include cases where a person has fears for their safety or that of their family.

If you want to apply to the Registrar to withhold some of the details available to the public about the entity, provide a letter detailing:

- the information to be suppressed
- a copy of any supporting material, and
- the reasons for the suppression.

You can enclose this information with the application and mail it to:

The Assistant Registrar
Australian Business Register
PO Box 9977
Newcastle NSW 2300

INFORMATION NOT AVAILABLE TO THE PUBLIC

Information you supply on this application that will not be available to the public via the ABR includes:

- the name and contact details of authorised contact persons
- tax file numbers
- telephone numbers
- all business activity details (such as staffing and ownership details)
- all taxation information (such as financial institution account details for Tax Office refunds, GST details, including GST turnover), and
- details of individuals and organisations associated with the entity.

GOVERNMENT AGENCIES GIVEN ABR INFORMATION

To help businesses and government interact more easily we may under certain circumstances, disclose information from the ABR, including information which is not available to the public, to other Commonwealth, state, territory and local government agencies. Examples include Commonwealth and state departments, statutory agencies, local councils and other authorities.

Details of the government agencies regularly receiving information from the ABR can be found at www.abr.gov.au
If you need a printed version of this information phone **13 28 66** between 8.00am and 6.00pm, Monday to Friday.

TAX FILE NUMBERS

We are authorised by the *A New Tax System (Australian Business Number) Act 1999* to ask you to provide the tax file numbers (TFNs) on this form. This information is used to correctly identify the entity and its associates. You are not required by law to provide this information. However, quoting a TFN reduces the risk of administrative error that could delay the processing of this form.

WHAT TO DO IF YOU ARE CONCERNED ABOUT PRIVACY ISSUES

If you have privacy concerns you can obtain further information from:

- the Privacy Commissioner's web site www.privacy.gov.au or
- phone the Tax Office on **13 28 66** between 8.00am and 6.00pm, Monday to Friday.

USEFUL PRODUCTS AND SERVICES

PRODUCTS

The Tax Office produces a number of products that may be useful to you.

You can order the following forms and publications from www.ato.gov.au/onlineordering or by phoning our automated publications service on **1300 720 092** 24 hours a day, 7 days a week:

- *Trustee declaration* (NAT 71089)
- *Self-managed super funds – Key messages for trustees* (NAT 71128)
- *Self-managed superannuation funds – role and responsibilities of trustees* (NAT 11032)
- *GST for small business* (NAT 3014).

ONLINE SERVICES

Australian Business Register

The ABR is a database of identity information provided by businesses when they register for an ABN. The ABN makes it easier for businesses and all levels of government to interact using this unique identifier. The ABR provides instant online access to ABN details and transactions at www.abr.gov.au

Visit the ABR website to:

- register for an ABN and other tax obligations, such as GST and PAYG withholding
- access and update your own business details (to update your ABN details via the ABR you will need to register for a free digital certificate, go to www.ato.gov.au/onlineservices)
- check information, such as the GST status and ABN of other businesses, for ordering and invoicing purposes by selecting the 'Search for an ABN using ABN Lookup' link, and
- apply for a tax file number. This service is not available to individuals (sole traders).

Business Portal

The Business Portal is a free, secure website that allows you to perform a variety of electronic transactions. You can:

- lodge an activity statement and view details of previously lodged activity statements
- register for other tax obligations, such as GST and PAYG withholding
- view your business account information, and
- update some business registration details (address, contact details).

The portal is a secure website and to access it you will need to identify yourself using a free ATO digital certificate. Your digital certificate will ensure the security of your online transactions.

 For more information visit
www.ato.gov.au/onlineservices

e-Record

e-Record is a user-friendly, free electronic record keeping package, available in both PC and Macintosh versions. You can download a copy from www.ato.gov.au/erecord or phone **1300 139 051** to order a CD-ROM.

Registered Software Facility Product Register

Before making a decision on a tax-related software package, refer to the register at www.ato.gov.au/softwaredevelopers to find a commercially available package that meets your business needs and the requirements of the Tax Office.

Business website

www.business.gov.au is an online government resource for the Australian business community. It provides business with a wide range of services and information about start-up, tax, licensing and legislation, as well as significant transactions such as tax compliance and licence applications.

The site enables businesses to comply with government requirements more simply and conveniently by providing free online access to essential information and services.

MORE INFORMATION

INTERNET

- Visit www.ato.gov.au/super – download superannuation forms, publications and fact sheets.
- Visit www.business.gov.au – this is an interactive service providing easy access to business information and transactions with government.

PHONE

- Superannuation enquiries phone **13 10 20**.
- General business enquiries phone **13 28 66** for most small business tax issues, including GST rulings, Australian business number (ABN), PAYG instalments, PAYG withholding, amounts withheld from employees' wages, business deductions, preparation of activity statements, account information for activity statement lodgment and payment, fuel tax credits, wine equalisation tax, luxury car tax, fringe benefits tax and fuel schemes.
- Personal enquiries phone **13 28 61** for individual income tax, tax file number and general personal enquiries.

 Our phone services are available from 8.00am to 6.00pm (EST), Monday to Friday.

Translating and teletype services

If you do not speak English well and want to talk to a tax officer, phone the Translating and Interpreting Service on **13 14 50** for help with your call.

If you have a hearing or speech impairment and use a TTY or modem, phone the National Relay Service on **13 36 77**. For **1800** toll-free numbers, phone **1800 555 677** and quote the number you need.

If you have a speech impairment and do not use a TTY or modem, phone the Speech to Speech Relay Service on **1300 555 727**. For **1800** toll-free numbers, phone **1800 555 677** and quote the number you need.

 Translating and teletype phone services are available 24 hours per day, 7 days per week.

FREE SEMINARS

Seminars are held on tax basics for small business which cover GST, PAYG, activity statements and record keeping. For more information, visit our website at www.ato.gov.au or phone **1300 661 104**.

ADVISORY VISITS

You may like to have a tax officer visit you at work or home to explain various aspects of tax for your business. Phone **13 28 66** to arrange a confidential visit.



Australian Government
Australian Taxation Office

Notice of intent to claim a tax deduction for super contributions or vary a previous notice

WHO SHOULD COMPLETE THIS NOTICE?

You should use this notice if you:

- intend to claim a tax deduction for your personal contributions, or
- want to vary a previous notice of intent you gave your super fund or retirement savings account (RSA) provider.

Your super fund or RSA provider may request the information in this notice:

- when you make your contribution
- at the end of the financial year, or
- as part of another form.

➤ When you decide whether to claim a deduction for super contributions, you should consider the effect on your super co-contribution eligibility. For more information on super co-contributions and tax deductions refer to *Super Co-contribution* (NAT 10596).

HOW DO I COMPLETE THIS NOTICE?

Section A: Your details

1 tax file number

Provide your tax file number (TFN). You don't have to provide your TFN, however, if you do, it will help them identify you correctly. (Also, if your fund doesn't already have your TFN, they may not be able to accept your contribution.)

2 Name

Provide your full name.

3 Date of birth

Provide your date of birth.

4 Current postal address

Provide your current postal address.

5 Daytime phone number

Provide your daytime phone number including the area code.

Section B: Contribution details

6 Fund name

Provide your fund name.

7 Fund ABN

Provide your super fund or RSA provider's Australian business number (ABN). You will find this in your product disclosure statement or member statement. You can also find your fund details on our Register of Complying Super Funds (ROCS) at www.ato.gov.au

8 Member account number

Provide your member account number for the fund. Your member account number in the fund is the account that has received your personal contributions.

9 Personal contribution details

Complete the details for the financial year you are claiming. Provide the total personal contributions you have paid to the fund and the amount of these contributions you want to claim as a tax deduction.

Section C: Declaration

There are two declarations to choose from:

- If you have not previously notified your fund that you are intending to claim a tax deduction for the personal contributions you have detailed in this notice, you need to complete the **Intention to claim a tax deduction declaration**.
- If you wish to vary a previous notice of intent, you need to complete the **Variation of previous deduction notice declaration**. You can apply for a variation if
 - you have not yet lodged your income tax return and it is on or before 30 June in the financial year following the year you made the contribution, or
 - we have disallowed your claim for a deduction and you are applying to reduce the amount claimed as a deduction by the amount that we have disallowed.

! You can only vary a previous notice of intent to **reduce** the amount you are claiming as a personal deduction.

HOW TO LODGE YOUR NOTICE

Send the completed form to your super fund or RSA provider. They will then send you an acknowledgment. Once your notice of intent to claim a deduction has been acknowledged, you cannot revoke or withdraw it, but you can apply to reduce it.

You must have received acknowledgment from your super fund or RSA provider before you lodge your income tax return. Once you have lodged your tax return you cannot apply to vary the amount you are claiming as a personal deduction, except if we have disallowed your claim for the deduction.

MORE INFORMATION

For more information about super contributions:

- visit our website at www.ato.gov.au
- phone our information line on **13 10 20** between 8.00am and 6.00pm, Monday to Friday
- write to us at:
PO Box 3100
PENRITH NSW 2740

If you do not speak English well and want to talk to a tax officer, phone the Translating and Interpreting Service on **13 14 50** for help with your call.

If you have a hearing or speech impairment and have access to appropriate TTY or modem equipment, phone **13 36 77**. If you do not have access to TTY or modem equipment, phone the Speech to Speech Relay Service on **1300 555 727**.



Notice of intent to claim a tax deduction for superannuation contributions or vary a previous deduction notice

WHEN COMPLETING THIS STATEMENT

- Print clearly in BLOCK LETTERS using a black pen only.
- Use BLOCK LETTERS and print one character per box.

S M / T # S T

- Place in ALL applicable boxes.

! The instructions contain important information about completing this notice. Please refer to them for more information about how to complete and lodge this notice.

Section A: Your details

1 Tax file number (TFN)

! Under the *Privacy Act 1988*, we need to tell you that it is not an offence not to quote your tax file number. However, if you do, it will help them identify you correctly. (Also, if your fund doesn't already have your TFN, they may not be able to accept your contribution.)

2 Name

Title: Mr Mrs Miss Ms Other

Family name

First given name Other given names

3 Date of birth Day / Month / Year

4 Current postal address

Suburb/town/locality State/territory Postcode

Country if outside of Australia

5 Daytime phone number (include area code)

Section B: Contribution details

6 Fund name

7 Fund Australian business number (ABN)

8 Member account number

9 Personal contribution details

Financial year ended 30 June 20

My total personal contributions to this fund for the financial year \$

Amount of these contributions I will be claiming as a tax deduction \$



Self managed super funds – key messages for trustees

Read this fact sheet in conjunction with the *Trustee declaration* (NAT 71089). Keep a copy of this fact sheet with you and refer to it when making important decisions on behalf of your fund.

From 1 July 2007, if you are a new trustee (or director of a corporate trustee) of a self managed super fund (SMSF), you must complete a *Trustee declaration* (NAT 71089).

The trustee declaration is not the same as your fund's trust deed. It is a separate document you must complete and sign to show you understand your duties and responsibilities under the super laws.

YOU'RE RESPONSIBLE FOR MANAGING THE FUND

Becoming a trustee of a SMSF is an important decision that carries certain duties and responsibilities. That is, you must manage the fund for the benefit of members into their retirement. You must also ensure the SMSF assets are held in trust and invested on behalf of the members.

You are responsible for ensuring your fund is properly managed and complies with all governing rules (including the trust deed and super laws). These rules apply to you in your capacity as a trustee of the fund. You will also need to make important decisions that may affect the retirement savings of the fund's members.

All trustees are equally responsible for managing the fund and making sure it complies with the law. This is the case even if one trustee is more actively involved in the day-to-day running of the fund than the others, or you use a professional to do certain tasks on your behalf (for example, an accountant, lawyer, investment advisor, super fund administrator or tax agent). All trustees are responsible and accountable for running the fund and making decisions.

If you use a professional to help you manage your fund, it's important you get good advice and choose one that's right for you and your circumstances. It's essential to make sure any financial, investment and legal advice you receive comes from a qualified professional. Good advice is important as your decisions will have an impact on the retirement income of the fund's members, including you.

You must manage the fund separate to your own affairs. This means you must keep the fund's assets, including money, separate from your personal and business assets and ensure they are used solely for fund purposes.

You must not allow money to be withdrawn from the fund earlier than is legally permitted as it is meant for retirement. You must preserve members' benefits in the fund until they retire or reach their preservation age (currently not before age 55, and then rising to age 60 for those born after 30 June 1964). Early access is only allowed in very limited circumstances, for example, in cases of severe financial hardship, on tightly restricted compassionate grounds, or in the event of permanent incapacity.

YOU MUST UNDERSTAND YOUR DUTIES AND RESPONSIBILITIES

Your trustee duties and responsibilities include:

- making sure the purpose of the fund is to pay retirement benefits to members
- organising an investment strategy and making investment decisions
- accepting contributions and paying benefits (pension and lumps sums) in accordance with the rules
- ensuring an approved auditor is appointed for each income year, and
- undertaking administrative tasks such as lodging annual returns and record-keeping.

You must also ensure the fund's trust deed and investment strategy are regularly reviewed and updated in accordance with the law and the needs of the members.

! To avoid penalties, make sure you understand and comply with your duties and responsibilities under the super laws.

 MORE INFORMATION

For more information about your role and responsibilities as a trustee, refer to *Self managed superannuation funds – Role and responsibilities of trustees* (NAT 11032).

To keep up to date with the latest information on SMSFs, subscribe to our on-line newsletter – *SMSF News*. To subscribe, visit our website at www.ato.gov.au and search for ‘SMSF News’.

To obtain a copy of our publications or for more information:

- visit our website at www.ato.gov.au
- phone **13 10 20**
- phone our publication ordering service on **1300 720 092**, or
- write to us at
Australian Taxation Office
PO Box 3100
PENRITH NSW 2740

If you do not speak English well and want to talk to a tax officer, phone the Translating and Interpreting Service on **13 14 50** for help with your call.

If you have a hearing or speech impairment and have access to appropriate TTY or modem equipment, phone **13 36 77**. If you do not have access to TTY or modem equipment, phone the Speech to Speech Relay Service on **1300 555 727**.

OUR COMMITMENT TO YOU

We are committed to providing you with advice and information you can rely on.

We make every effort to ensure that our advice and information is correct. If you follow advice in this publication and it turns out to be incorrect, or it is misleading and you make a mistake as a result, we must still apply the law correctly. If that means you owe us money, we must ask you to pay it. However, we will not charge you a penalty or interest if you acted reasonably and in good faith.

If you make an honest mistake when you try to follow our advice and you owe us money as a result, we will not charge you a penalty. However, we will ask you to pay the money, and we may also charge you interest.

If correcting the mistake means we owe you money, we will pay it to you. We will also pay you any interest you are entitled to.

You are protected under GST law if you have acted on any GST advice in this publication. If you have relied on GST advice in this publication and that advice later changes, you will not have to pay any extra GST for the period up to the date of the change. Similarly, you will not have to pay any penalty or interest.

If you feel this publication does not fully cover your circumstances, please seek help from the Tax Office or a professional adviser.

The information in this publication is current at June 2007.

We regularly revise our publications to take account of any changes to the law, so make sure that you have the latest information. If you are unsure, you can check for a more recent version on our website at www.ato.gov.au or contact us.

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