



Registration obligations for businesses

- <https://www.ato.gov.au/Business/Registration/>
- Last modified: 15 Jul 2020
- QC 31789

If you're starting a new business you may need an Australian business number (ABN). Not everyone is entitled to an ABN, so the registration process will ask specific questions to determine your entitlement to an ABN.

To work as a business you'll need an ABN, which generally means you:

- provide products and services directly to your customers, whether that's the public or other businesses
- source your own customers, for example by advertising your products and services
- quote and invoice for work, including setting or negotiating prices
- have a separate business bank account and your own business insurance such as public liability and WorkCover
- lodge and report all business income, even if the business earnings are below the tax-free threshold.

An ABN has its own set of obligations. You may be required to:

- register for goods and services tax (GST)
- lodge activity statements to us
- register for PAYG withholding and meet your super obligations for eligible employees
- meet other federal, state and territory regulatory obligations such as payroll tax, worker's compensation, and operating licences.

Once you have your ABN, you can deal with us online using [myGovID and Relationship Authorisation Manager](#) (RAM).

You can register for your ABN and any tax registrations at the same time through the Australian Business Register (ABR) website.

You will need to notify us within 28 days if you update your ABN details, such as:

- add or cancel a registration – for example, you must register for PAYG withholding if you start employing people
- change your business details, like the address or authorised contact person

- cease operating your business – you are required to cancel your ABN and any tax registrations
 - you must finalise all of your business obligations, including lodging any reports and tax returns, paying tax debts and finalising your activity statements.

Next steps

- [ABN entitlement](#)[↗] – check the ABR website to see if you're entitled to an ABN
- [Work out which registrations you need](#) – find out what you need to register for

Media: ABN: What you need to know

<http://tv.ato.gov.au/ato-tv/media?v=bd1bdiunftxq1k>[↗] (Duration: 00:55)

See also

- [Starting your own business](#)
- [Supporting your small business](#)
- [Simple access to information and services for business](#)[↗] on the business.gov.au website.
- [Australian business number \(ABN\) for non-residents](#)

Work out which registrations you need

- <https://www.ato.gov.au/Business/Registration/Work-out-which-registrations-you-need/>
- Last modified: 06 Feb 2017
- QC 31800

When you're starting a new business, it's important to find out what registrations apply to your business to ensure you're complying with all relevant regulations.

Media: Registering your business: Tax basics for small business

<http://tv.ato.gov.au/ato-tv/media?v=bd1bdiubfurqiq>[↗] (Duration: 02:38)

Find out about:

- [Business or company registrations](#)
- [Taxation registrations](#)
- [Other registrations](#)
- [Examples of business registrations](#)
- [Update your details](#)

Next step:

Register your business

Business or company registrations

- <https://www.ato.gov.au/Business/Registration/Work-out-which-registrations-you-need/Business-or-company-registrations/>
- Last modified: 01 Nov 2021
- QC 31785

If you're applying for an Australian business number (ABN), you can also apply for a business name and register for secure online authentication and taxes, like GST and PAYG withholding, at the same time.

As not everyone is [entitled to an ABN](#)[↗], you will be asked a series of questions when applying for one to determine your entitlement.

If you're setting up business as an individual (a 'sole trader'), it will speed things up if you provide your tax file number (TFN) when you apply. Companies should provide their Australian company number (ACN).

On this page

- [Australian business number](#)
- [Secure online authentication](#)
- [Registering your business name](#)
- [Getting an Australian company number](#)

Australian business number

An ABN is a unique 11-digit identifier that makes it easier for businesses and all levels of government to interact.

You will need an ABN to:

- operate in the GST system, including claiming GST credits
- avoid pay as you go (PAYG) tax on payments you receive
- confirm your business identity to others when ordering and invoicing
- access government online services (when linked to your myGovID in Relationship Authorisation Manager)
- be endorsed as a gift deductible recipient or an income tax exempt charity.

Ensure you keep your ABN details up to date in the Australian Business Register.

If you cease business, you will need to cancel your ABN. Before doing this, make sure you've met all your lodgment, reporting and payment obligations such as activity statements and PAYG withholding reports.

How to apply for or cancel an ABN

You can apply for or cancel an ABN, or apply to have an ABN you previously held reissued:

- online using the [Australian Business Register](#)[↗]
- through your registered tax agent or BAS agent.

You can also lodge an *Application to cancel registration* (NAT 2955) form with us to cancel your ABN. You can order this form using our [online publication ordering service for business](#)[↗].

Read more about [Changing, selling or closing your business](#).

Secure online authentication

To securely access a number of government online business services like Online services for business or Australian Business Register (ABR), you need a secure way to verify your business identity.

You can do this using [myGovID and Relationship Authorisation Manager \(RAM\)](#).

Before registering for a service, check your system is compatible.

Registering your business name

Most businesses will need to apply for a registered business name with the Australian Securities & Investments Commission (ASIC).

You can carry on a business in your own name without registering a business name if you don't change or add anything to your name. For example, John Smith doesn't have to register a name to trade as J Smith or John Smith, but he does to trade as John Smith Landscaping.

To apply for a [registered business name](#)[↗] you will need to have applied for or have an ABN.

By 31 October 2018 all businesses will need to register all trading names as a business name with ASIC in order to continue operating with it. ABN Lookup will only display business names registered with ASIC from this date.

Getting an Australian company number

If you plan to run your business through a company, you need to [register your company](#)[↗] and get an ACN. You do this with ASIC when you start your company. You need to get your ACN before you can get your ABN and tax registrations.

If you want to become a director of a company, you'll need to apply for a [director identification number](#)²³ (director ID). You must apply for your own director ID to verify your identity with the Registrar of the Australian Business Registry Services (ABRS).

Taxation registrations

- <https://www.ato.gov.au/Business/Registration/Work-out-which-registrations-you-need/Taxation-registrations/>
- Last modified: 15 Apr 2020
- QC 45085

All businesses need a tax file number (TFN), but you may need other tax registrations depending on the type of business you're running.

- [Tax file number](#)
- [Goods and services tax](#)
- [Pay as you go withholding](#)
- [Pay as you go instalments](#)
- [Fringe benefits tax](#)
- [Fuel tax credits](#)
- [Wine equalisation tax](#)
- [Luxury car tax](#)

Tax file number

- <https://www.ato.gov.au/Business/Registration/Work-out-which-registrations-you-need/Taxation-registrations/Tax-file-number/>
- Last modified: 06 Jul 2017
- QC 31784

All businesses need a tax file number (TFN).

Sole traders

If you're going to operate your business as a sole trader, your individual TFN is used for both your business and personal dealings with us.

If you don't have an individual TFN, you will need to apply for one.

Next step:

- [Apply for an individual TFN](#)

Partnerships, companies, trusts and other organisations

If you're going to operate your business through a partnership, company, trust or another type of organisation, it will need a separate TFN. You can apply for a business TFN:

- online, using the [Australian Business Register](#)[↗] – if you
 - only need a TFN, select the Applying for other registrations tab, and then click Apply for a TFN for business link
 - need a TFN and an ABN, apply for both by selecting the Apply for an ABN link
- using a registered tax agent
- by lodging the *Tax file number – application for companies, partnerships, trusts and other organisations* (NAT 3799) form. You can order this form using our [online publication ordering service for business](#)[↗].

Pay as you go withholding

- <https://www.ato.gov.au/Business/Registration/Work-out-which-registrations-you-need/Taxation-registrations/Pay-as-you-go-withholding/>
- Last modified: 07 Apr 2021
- QC 31790

You must register for pay as you go (PAYG) withholding before you're first required to make a payment that is [subject to withholding](#). This is required even if you do not withhold any amount from a payment made.

You can register your business for an Australian business number (ABN), GST, PAYG and a business name, all at the same time on the [Australian Business Register](#)[↗].

If you need to withhold tax but don't need an ABN, you must register for a PAYG withholding account.

See also

- [PAYG withholding](#)
- [Registering for an ABN](#)

How to register or cancel PAYG withholding

If you have an ABN

If your business has an active ABN, you can register or cancel your PAYG withholding business account:

- online through our [Online services for business](#)[↗]
- through your registered tax agent or BAS agent
- using your Standard Business Reporting (SBR) compatible software
- by [phoning our business line](#) if you're an authorised business contact.

You can also order and complete the:

- *Add a new business account* (NAT 2954) form
- *Application to cancel registration* (NAT 2955) form.

Use our [publication ordering service for business](#)[↗] to obtain these forms.

If you don't need an ABN but have to withhold tax

You must register for a PAYG withholding account if you don't need an ABN but have to withhold tax from a payment.

You must withhold tax if:

- you self-manage your National Disability Insurance Scheme funds and directly employ staff
- a supplier has not quoted their ABN
- you employ, or intend to employ, a person such as a nanny, cleaner, cook or gardener
- you pay royalties, dividends or interest to non-residents, or withhold from or report investment income to Australian residents.

You can register your PAYG withholding account and not have an ABN by:

- phoning our business line and speaking to a customer service representative
- completing an *Application to register a PAYG withholding account* (NAT 3377)
- contacting your registered tax agent or BAS agent.

To cancel your PAYG withholding account, you can:

- phone our business line and speak to a customer service representative
- complete an *Application to cancel registration* (NAT 2955) form
- ask your registered tax agent or BAS agent.

Next steps

- [Phone our business line](#) on 13 28 66
- Download an [Application to register a PAYG withholding account](#) (NAT 3377)
- [Order](#)[↗] an *Application to cancel registration* (NAT 2955)

See also

- [National Disability Insurance Scheme](#)

- [Withholding from payments to household employees](#)
- [Phone us](#)

Employer registration for temporary employees due to COVID-19

- <https://www.ato.gov.au/Business/Registration/Work-out-which-registrations-you-need/Taxation-registrations/Pay-as-you-go-withholding/Employer-registration-for-temporary-employees-due-to-COVID-19/>
- Last modified: 27 Jul 2020
- QC 63285

If you're a foreign employer and your employee was working in Australia temporarily because of the COVID-19 effect on travel, you were not expected to register for pay as you go (PAYG) withholding if both of the following applied:

- your employee left Australia before 30 June 2020
- the only reason your employee was working in Australia was because of the effects of COVID-19 on travel.

You may need to register for PAYG withholding, withhold amounts from your employee's wages (and report and pay them to us) if your employee:

- continues to work in Australia after 30 June 2020
- is an Australian resident or a foreign resident who is not exempt from income tax under the double tax agreement.

Your employee may not be taxed in Australia if they are a non-resident of Australia and a double tax agreement applies. You will need to check the applicable tax treaty. If the employee's income is not taxable in Australia, you do not need to withhold tax from their wages.

You will also need to continue to pay the super guarantee for your employees, unless an exemption applies, such as a certificate of coverage for international social security agreements.

See also:

- [PAYG withholding](#)
- [Pay as you go withholding](#) (registration)
- [Super for employers](#)

Fringe benefits tax

- <https://www.ato.gov.au/Business/Registration/Work-out-which-registrations-you-need/Taxation-registrations/Fringe-benefits-tax/>
- Last modified: 06 Feb 2017
- QC 31791

If you're an employer and you provide fringe benefits to your employees, you may have to pay fringe benefits tax (FBT).

Some common fringe benefits are:

- private use of a work car by an employee or director
- paying private expenses for an employee or director, such as school fees or health insurance costs.

We recommend you register for FBT as soon as you've decided you'll provide benefits.

See also:

- [Fringe benefits tax \(FBT\)](#)

How to register or cancel FBT

You need to register for FBT once you have determined that you are providing fringe benefits and have to pay FBT.

You can register for FBT, or cancel your FBT registration:

- through your registered tax agent
- by phone – if you're an authorised contact for the business, [phone us](#) on the business enquiries line
- by lodging a form:
 - to register, complete the [Application to register for fringe benefits tax](#) (NAT 1055) form
 - to cancel, advise in your annual fringe benefits tax return or notice of non-lodgment

See also:

- [Application to register for fringe benefits tax](#)
- [How to lodge your FBT return](#)
- [Fringe benefits tax – notice of non-lodgment](#)

Luxury car tax

- <https://www.ato.gov.au/Business/Registration/Work-out-which-registrations-you-need/Taxation-registrations/Luxury-car-tax/>
- Last modified: 12 Apr 2021
- QC 31787

Luxury car tax (LCT) applies to all supplies and importations of luxury cars where the GST-inclusive value exceeds the LCT threshold. The value generally also includes the value of any accessories, parts or attachments supplied, or imported, at the same time as the car.

Cars with a value higher than the current LCT threshold are subject to a tax of 33%. This tax only applies to the portion of the car's value that is above the threshold, not the total value of the car.

The LCT threshold is reviewed each financial year and may change.

Retailers, wholesalers and manufacturers of luxury cars may have a liability for LCT. Importers (including private buyers) also pay LCT.

See also

- [Luxury car tax](#)

How to register for LCT

Your business must be registered for GST before you can register for LCT.

You can register for LCT online through [Online services for business](#)[↗]:

- go to Profile, select Tax registrations
- select Add
 - select Luxury car tax from the select registration drop down
 - complete all the required fields on the page and select Next
 - review the registrations details, and if they are correct, tick the Declaration box and click submit

You can also register for LCT:

- through your registered tax agent or BAS agent
- by phone – if you're an authorised contact for the business, [phone](#) our business enquiries line
- by lodging the *Add a new business account* (NAT 2954) form, which you can order using our [online publication ordering service for business](#)[↗].

How to cancel your LCT registration

You can cancel your registration for LCT:

- online through [Online services for business](#)[↗]
 - go to Profile, then Tax registrations
 - click cancel on the Luxury car tax Line
 - complete all the required fields on the page and select Next
 - review the cancellation details - you can make any changes or stop the cancellation here
 - tick the declaration box and click submit.
- through your registered tax agent or BAS agent
- by phone – if you're an authorised contact for the business, [phone](#) our business enquiries line
- by lodging the *Application to cancel registration* (NAT 2955) form, which you can order using our [online publication ordering service for business](#)[↗].

Employer registration for working holiday makers

- <https://www.ato.gov.au/Business/Registration/Work-out-which-registrations-you-need/Taxation-registrations/Employer-registration-for-working-holiday-makers/>
- Last modified: 24 Nov 2020
- QC 50743

Before you register

To register as an employer of working holiday makers you must be registered for [pay as you go \(PAYG\) withholding](#).

When to register

You must register as an employer of working holiday makers if you employ or plan to employ workers who hold either a:

- Working Holiday visa (subclass 417)
- Work and Holiday visa (subclass 462).

You need to register before making the first payment to them.

Once you register as an employer of working holiday makers you must withhold tax for them:

- at 15% for the first \$45,000 earned
- using [foreign resident tax rates](#) for income earned over \$45,000.

If you don't register as an employer of working holiday makers, you must withhold tax for them:

- at 32.5% for income earned up to \$120,000
- using [foreign resident tax rates](#) for income earned over \$120,000
- penalties may apply for failing to register.

How to register

If your business has an active ABN and is registered for PAYG withholding, you can register as a working holiday maker employer:

- online through our [Working Holiday Maker Employer Registration Form](#)
- through your registered tax agent or BAS agent who can:
 - complete the online [Working Holiday Maker Employer Registration Form](#) on your behalf
 - upload a completed [Application to register a PAYG withholding account](#) or [Application to register a GST or PAYG withholding branch](#) via secure mail message in Online services for agents (Topic: Registrations, Subject: Non-residents registration enquiry)
- by [phoning our business line](#) if you're an authorised business contact.

If you are the branch of a parent entity and you wish to register the branch, you can also choose to:

- Download and complete the [Application to register a GST or PAYG withholding branch](#).

If you do not have an ABN, but are registered for PAYG withholding, you can register as a working holiday maker employer:

- online through our [Working Holiday Maker Employer Registration Form](#)
- by [phoning our business line](#) if you're an authorised business contact
- by downloading and completing the [Application to register a PAYG withholding account](#) form.

View your registration

You can view your registration on the [Australian Business Register^{CA}](#) (ABR).

If you have a tax or BAS agent, they can also view your registration on the ABR.

Next step:

- Download the [tax table](#) for working holiday makers.

See also:

- [Working holiday makers](#)
- [PAYG withholding](#)

Cancelling your registration

You can cancel your working holiday maker employer registration by phoning us on

Employers must register with us to withhold at working holiday makers tax rates.

Wine equalisation tax

- <https://www.ato.gov.au/Business/Registration/Work-out-which-registrations-you-need/Taxation-registrations/Wine-equalisation-tax/>
- Last modified: 12 Apr 2021
- QC 31794

Wine equalisation tax (WET) applies to wine manufacturers, wholesalers, and importers. WET is a tax of 29% of the wholesale value of wine. It is only payable if you are registered or required to be registered for GST.

If you operate a business that makes, imports or sells wines, you will need an ABN and be registered for GST and WET.

See also

- [Wine equalisation tax](#)

How to register for WET

You can register for WET online through [Online services for business](#):

- go to Profile, then Tax registrations
- select Add, then Wine equalisation tax (WET), and complete all mandatory fields and then select next
- review the information on the screen, then sign the Declaration by ticking the box and selecting submit.

You can also register for WET:

- through your registered tax agent or BAS agent
- by phone – if you're an authorised contact for the business, [phone](#) our business enquiries line
- by lodging the *Add a new business account* (NAT 2954) form, which you can order using our [online publication ordering service for business](#)^{ca}.

How to cancel your registration for WET

You can cancel your registration for WET:

- online through an [Online services for business](#)^{ca} message:
 - go to Profile, then Tax registrations
 - find Wine equalisation tax (WET) in your list of current registrations and

- select Cancel
 - complete all mandatory fields, then sign the Declaration by ticking the box and selecting submit.
- through your registered tax agent or BAS agent
- by phone – if you're an authorised contact for the business, [phone](#) our business enquiries line
- by lodging the *Application to cancel registration* (NAT 2955) form, which you can order using our [online publication ordering service for business](#)²⁷.

Fuel tax credits

- <https://www.ato.gov.au/Business/Registration/Work-out-which-registrations-you-need/Taxation-registrations/Fuel-tax-credits/>
- Last modified: 12 Apr 2021
- QC 31795

You can claim credits for the fuel tax (excise or customs duty) included in the price of fuel you use in your business activities.

Some fuels and activities are not eligible for fuel tax credits, including:

- fuel used in light vehicles of 4.5 tonne gross vehicle mass (GVM) or less travelling on public roads
- aviation fuels
- alternative fuels (fuel tax credits may be available for some activities where alternative fuel is used. See the fuel tax credit eligibility tool to find out more).

Next step

- Check your eligibility using the [fuel tax credit eligibility tool](#)

How to register for fuel tax credits

To register for fuel tax credits you'll also need to register for GST.

You can register for fuel tax credits online through [Online services for business](#):

- select Profile, then Tax registrations
- select Add, then Fuel tax credits and complete all mandatory fields and then select next
- review the information on the screen, then sign the Declaration by ticking the box and selecting submit.

You can also register for fuel tax credits:

- through your registered tax agent or BAS agent

- by phone
 - use our [automated self-help service](#) (available 24 hours a day, seven days a week)
 - [speak with a service representative](#) on our business enquiries line.
- by lodging the *Add a new business account* (NAT 2954) form – you can order this form using our [online publication ordering service for business](#)[☞].

How to cancel your registration for fuel tax credits

You can cancel your registration for fuel tax credits:

- online through [Online services for business](#):
 - go to your Profile, and then Tax registrations
 - find Fuel tax credit in your list of current registrations and select Cancel
 - complete all mandatory fields, then sign the Declaration by ticking the box and selecting submit.
- through your registered tax agent or BAS agent
- by phone – if you're an authorised contact for the business, [phone](#) our business enquiries line
- by lodging the *Application to cancel registration* (NAT 2955) form, which you can order using our [online publication ordering service for business](#)[☞].

See also

- [Fuel tax credits – business](#)

Registering for GST

- <https://www.ato.gov.au/Business/Registration/Work-out-which-registrations-you-need/Taxation-registrations/Registering-for-GST/>
- Last modified: 05 Aug 2021
- QC 22412

You can register for goods and services tax (GST) online, by phone or through your registered tax or BAS agent when you first register your business or at any later time. This is called 'standard GST' registration.

You only need to register for GST once, even if you operate more than one business.

On this page

- [When to register](#)
- [How to register](#)
- [If you don't register](#)
- [Backdating your GST registration](#)

- [Working out your GST turnover](#)
- [GST for non-residents](#)
- [GST groups and branches](#)

See also

[Cancelling your GST registration](#)

When to register

If you're not registered for GST, check each month to see if you've reached the threshold, or are likely to exceed it. You need to register within 21 days of your GST turnover exceeding the relevant threshold.

You must register for GST:

- when your business or enterprise has a GST turnover (gross income from all businesses minus GST) of \$75,000 or more – see [Working out your GST turnover](#)
- when you start a new business and expect your turnover to reach the GST threshold (or more) in the first year of operation
- if you're already in business and have reached the GST threshold
- if your non-profit organisation has a GST turnover of \$150,000 per year or more
- when you provide taxi or limousine travel for passengers (including ride-sourcing) regardless of your GST turnover – this applies to both owner drivers and if you lease or rent a taxi
- if you want to claim fuel tax credits for your business or enterprise.

Registering for GST is optional if your business or enterprise doesn't fit into one of these categories. If you choose to register, generally you must stay registered for at least 12 months.

Watch

Media: When to register for GST

<https://tv.ato.gov.au/ato-tv/media?v=nixx79jdgigzcu> (Duration: 1.31 mins)

How to register

Before you register for standard GST, you need to have an Australian business number (ABN). You can get an ABN when you first register your business name or at a later time.

Once you have an ABN, you can register for GST:

- via [Online services for business](#)
- by phone on 13 28 66
- through your [registered tax agent or BAS agent](#)^{EQ}

- by completing the *Add a new business account* (NAT 2954) form. You can order a form using our [online publication ordering service](#)¹⁷

We'll notify you in writing of your GST registration details, including the date your registration is effective, and your ABN details if you haven't already received them.

See also

- [Applying for an ABN](#)¹⁸
- [Online services for agents user guide – add tax registrations](#)

If you don't register

If you don't register for GST and are required to, you may have to pay GST on sales made since the date you were required to register. This could happen even if you didn't include GST in the price of those sales.

You may also have to pay penalties and interest.

See also

- [Failure to meet other tax obligations](#)

Backdating your GST registration

You can apply to backdate your GST registration. For tax periods commencing on or after 1 July 2012, backdating a GST registration is limited to four years. This means, unless there is fraud or evasion:

- we can't backdate your GST registration by more than four years
- you are not required to be registered before that date.

See also

- [Backdating GST registration](#)

Working out your GST turnover

Your GST turnover is your total business income (not your profit), minus:

- GST included in sales to your customers
- sales that aren't for payment and aren't taxable
- sales not connected with an enterprise you run
- input-taxed sales you make
- sales not connected with Australia.

GST turnover threshold

You reach the GST turnover threshold if either:

- your current GST turnover – (your turnover for the current month and the previous 11 months– totals \$75,000 or more (\$150,000 or more for non-profit organisations)

- your projected GST turnover – your total turnover for the current month and the next 11 months – is likely to be \$75,000 or more (\$150,000 or more for non-profit organisations).

Using a business software package to account for sales and expenses may make this easier.

When working out your projected GST turnover don't include:

- amounts you receive for the sale of a business asset such as the sale of a capital asset
- any sale you make, or are likely to make, solely as a consequence of ceasing to carry on an enterprise, or substantially and permanently reducing the size or scale of an enterprise.

Even if your current GST turnover is at, or above, the GST turnover threshold you don't have to register for GST if your projected GST turnover will be less than the threshold.

Example: Barry's current GST turnover – May plus previous 11 months

Barry is a sole trader who sells specialised car parts. At the end of May 2021, his gross business income for the month is \$2,560.

Barry must work out if this amount plus the previous 11 months gross business income reaches the GST turnover threshold of \$75,000.

Barry adds his gross business income for May and the previous months together. His current GST turnover is \$31,170.

Although Barry's current GST turnover is less than \$75,000, he must now calculate his projected GST turnover.

Barry continues to calculate his projected gross business income each month and, if he meets the threshold in the future, he will have 21 days to register for GST from that time.

See also

- [Business activity statements \(BAS\)](#)
- [GST](#)
- [GST definitions](#)

GST for non-residents

If you are a non-resident there are different proof-of-identity requirements that may apply.

Depending on your business activities, you may need to register for either:

- standard GST registration – for businesses that
 - have an ABN
 - make supplies connected with Australia
 - issue tax invoices
 - want to claim GST credits
- simplified GST registration – where you
 - provide services and digital products to Australian consumers from outside Australia
 - import goods valued at A\$1,000 or less (low value goods) into Australia.

Next step

- [Australian GST registration for non-residents](#)

GST groups and branches

Related entities may form a single group for GST purposes.

An entity may separately register a branch for GST purposes if this suits its management and accounting structure.

If you're a member of a GST group, your turnover includes the turnover of the other group members. It doesn't include transactions between group members.

See also

- [GST groups](#)
- [GST branches](#)

Examples of business registrations

- <https://www.ato.gov.au/Business/Registration/Work-out-which-registrations-you-need/Examples-of-business-registrations/>
- Last modified: 01 Nov 2021
- QC 31804

The following examples show the types of registrations a business may need:

- [Example: Registration for a sole trader](#)
- [Example: Registration for a company](#)

Example: Registration for a sole trader

Nguyen is a qualified electrician. He starts his own part-time business, doing jobs on customer premises and at his workshop. Some of his business

details are:

- Business structure: sole trader
- Expected turnover: \$40,000 per year
- Staff: works alone.

Initial business registrations for Nguyen

<input checked="" type="checkbox"/> ABN	Nguyen registers for his ABN online at the Australian Business Register (ABR). He can easily do his business name registration at the same time.
<input checked="" type="checkbox"/> TFN	As a sole trader, Nguyen uses his individual TFN. He doesn't need a separate TFN for his business.
<input checked="" type="checkbox"/> Online services	By registering for a personal myGov account and linking it to the ATO, Nguyen can do tax transactions for his business online. He can do this using our Online services for individuals and sole traders .
<input checked="" type="checkbox"/> GST	The expected GST turnover from his business is less than \$75,000 so Nguyen doesn't have to register for GST. He decides not to register, which means he can't charge GST or claim GST credits. He can register later if he needs to.
<input checked="" type="checkbox"/> PAYG instalments	Nguyen can voluntarily enter into pay as you go (PAYG) instalments to start paying his income tax by instalments throughout the year. This will help him avoid having to pay a big tax bill after he lodges his first tax return.
<input checked="" type="checkbox"/> PAYG withholding	Nguyen plans to work alone, with no employees. He can register later if he needs to.
<input checked="" type="checkbox"/> Fringe benefits tax	Nguyen has no employees.
<input checked="" type="checkbox"/> Business name	Nguyen can register his business name 'Nguyen's All Electrical' on the Australian Business Register when he registers for an ABN.

Later, Nguyen decides to put more time into his business. He expects his business sales to increase to \$90,000 per year.

Adding GST registration

<input checked="" type="checkbox"/> GST	Nguyen's projected GST turnover is now \$75,000 or more, so he must register for GST within 21 days of when he starts putting more time into his business. Nguyen will then charge GST on his sales, and will be entitled to claim GST credits for any business purchases that include GST.
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Example: Registration for a company

Renee starts her own clothing shop. At the same time she creates a company, Renee Fashions Pty Ltd, through which she runs the business. Some of her business details are:

- Business structure: company
- Expected turnover: \$190,000 per year
- Staff: three (including Renee).

Business registrations for Renee Fashions Pty Ltd

<input checked="" type="checkbox"/> Director ID	As the director of the company, Renee will need to verify her identity and apply for a director identification number (director ID) from Australian Business Registry Services [↗] .
<input checked="" type="checkbox"/> ACN	Before doing her tax registrations, Renee must register her company with Australian Securities & Investments Commission [↗] (ASIC) and obtain an Australian company number.
<input checked="" type="checkbox"/> ABN	The company needs an ABN as it must register for GST. Renee does her ABN registration online at the Australian Business Register [↗] (ABR). If she wants to, Renee can also register for her business name and other tax registrations at the same time.
<input checked="" type="checkbox"/> TFN	The company needs a separate TFN.
<input checked="" type="checkbox"/> Secure online authentication	To do the company's tax transactions online, Renee needs a secure way to verify her business identity online such as myGovID and Relationship Authorisation Manager (RAM)
<input checked="" type="checkbox"/> Online	Renee can do tax transactions for her business online using online services .

services	
<input checked="" type="checkbox"/> GST	The company must register for GST because its expected annual GST turnover is more than \$75,000.
<input checked="" type="checkbox"/> PAYG instalments	Renee can voluntarily enter into the pay as you go (PAYG) instalments system to start paying her income tax by instalments throughout the year. This will help her avoid having to pay a big tax bill after she lodges her first tax return.
<input checked="" type="checkbox"/> PAYG withholding	As an employer, Renee Fashions Pty Ltd will need to withhold tax from wages and must register for PAYG withholding.
<input checked="" type="checkbox"/> Fringe benefits tax	Renee plans to have private use of a company car, which is a fringe benefit.
<input checked="" type="checkbox"/> Business name	Renee can register the company's business name on the Australian Business Register ^{CA} when she registers it for an ABN.

Other registrations

- <https://www.ato.gov.au/Business/Registration/Work-out-which-registrations-you-need/Other-registrations/>
- Last modified: 06 Feb 2017
- QC 31799

Your business may need other licences, permits or registrations to operate.

State government licences

Some businesses need licences to operate. These are usually issued by your state government. Most states have a small business department that can tell you what licences you need and how to get them.

See also:

- [business.gov.au – business and company registration](https://business.gov.au/business-and-company-registration)^{CA}

Council permits

You may also need a council permit to operate your business; for example, to use a building for a specific purpose, or sell food or dangerous goods.

Check any requirements with your local council.

Update your details

- <https://www.ato.gov.au/Business/Registration/Update-your-details/>
- Last modified: 13 Dec 2022
- QC 31782

You're required by law to tell us within 28 days when your business details change, such as address or associates.

On this page

- [How to update your details](#)

It is a legal requirement to tell the Registrar of the Australian Business Register (ABR) within 28 days of changes to your registered business details.

These include changes to your:

- postal, email or business address
- associates
- main business activity
- Australian Company Number (ACN) or Australian Registered Body Number (ARBN)
- public officer (this must be in writing and include the public officer's name and a contact address)
- name of trustees.

You should also tell us about changes to your:

- entity name or business name registered with the Australian Securities & Investments Commission
- authorised contact person
- financial institution account details.

We use this information to update the ABR. We may pass on the changes to other government agencies where authorised to do so.

How to update your details

You can update your details:

- online through the [Australian Business Register](#)^{CA} or [Online services for business](#)
- by phone – if you're an authorised contact for the business, [phone us](#) – this is

not applicable for adding or updating public officer details

- by lodging a form
 - to authorise a custodian organisation, you need to [nominate a custodian for certificate of residency and/or tax relief](#)
 - order the *Change of registration details* form (NAT 2943) using our [online publication ordering service for business](#)¹⁷
- through your registered tax agent or BAS agent.

Authorised contact

Only primary contacts including public officers, authorised contacts, registered tax agents, registered BAS agents, temporarily appointed tax professionals and specialist tax advisers can contact us on behalf of an entity.

Different entity types will have different [primary contacts](#).

You may need to cancel or apply for newly appointed authorised contacts where applicable.

You should ensure any update to your authorised contacts includes a review of who has been authorised to act on behalf of your business in [Relationship Authorisation Manager \(RAM\)](#)¹⁸.

Note: Authorisations in RAM will not change the authorised contacts for your business. To do this see [How to update your details](#).

Our commitment to you

We are committed to providing you with accurate, consistent and clear information to help you understand your rights and entitlements and meet your obligations.

If you follow our information and it turns out to be incorrect, or it is misleading and you make a mistake as a result, we will take that into account when determining what action, if any, we should take.

Some of the information on this website applies to a specific financial year. This is clearly marked. Make sure you have the information for the right year before making decisions based on that information.

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