Change of details for superannuation entities

Other ways you can change your registration details:
- online at **abr.gov.au**
- by phone.

See page 2 for more information.

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

NAT 3036-05.2022

Australian Government
Australian Business Register

Is this the right form for you?

Use this form to change the following details for a superannuation entity:

- entity type
- Australian Prudential Regulation Authority (APRA) fund type
- structure
- Australian superannuation fund status
- entity name / other name
- address
- contact person
- associates (trustees, members, directors of corporate trustees, legal personal representatives).

This form can also be used by superannuation entities to:

- elect to be regulated under the *Superannuation Industry (Supervision) Act 1993* (SIS Act)
- become a self-managed superannuation fund (SMSF), or
- become an APRA regulated superannuation fund.

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 in this publication and it turns out to be incorrect or misleading, and you fail to comply with the law as a result, we must still apply the law correctly. However, we will take the fact that you followed our information into account when deciding what action, if any, we should take.

If you make an honest mistake in trying to follow our information in this publication and you fail to comply with the law as a result, we will take the reason for the mistake into account in deciding what action to take.

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 more recent information on our website at **ato.gov.au/smsf** or contact us.

This publication was current at **May 2022**.

PRIVACY

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

For more information about this application and your privacy, see 'The Australian Business Register and your privacy' on page 8.

If you need more information about how the tax laws protect your personal information, or you have any concerns about how the ATO handles personal information, phone **13 28 61** between 8.00am and 6.00pm, Monday to Friday.

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You are free to copy, adapt, modify, transmit and distribute this material as you wish (but not in any way that suggests the ATO or the Commonwealth endorses you or any of your services or products).

PUBLISHED BY

Australian Taxation Office
Canberra
May 2022

DE 45879

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Introduction

WHEN TO INFORM YOUR CHANGE OF DETAILS
You need to update your ABN record within 28 days of changes to your details.

HOW TO CHANGE YOUR DETAILS
A person who is recorded by us as being authorised to make changes or update details on behalf of the entity can update their details:

- online via:
  - the Australian Business Register at **abr.gov.au**
  - Online services for business or Online services for agents **ato.gov.au/onlineservices**
- by phoning **13 28 66** between 8.00am and 6.00pm, Monday to Friday, or
- by using the form and instructions in this booklet.

NOTICE OF ELECTION
Non-regulated funds that are now electing to be regulated under the SIS Act must complete Section L on page 10 of the form. Entities already regulated under the SIS Act are not required to complete this section.

TRUSTEE DISCLOSURE
Non-regulated funds and APRA funds that have now become self-managed funds or existing self-managed funds that are adding or removing an associate must complete Section M on page 11 of the form.

How to complete the Change of details form

SECTION A: ENTITY INFORMATION
The terms 'entity' and 'entities' are used to refer to the superannuation fund or trust that is changing its details.

You must complete all questions in this section.

SECTION B: DO YOU WANT TO CHANGE THE ENTITY TYPE?

Question 4
What is the new entity type?

Place an **X** in one box only to indicate if the entity is choosing to become:

- an SMSF regulated under the SIS Act by the ATO, or
- superannuation fund, other than an SMSF, regulated under the SIS Act by the Australian Prudential Regulation Authority (APRA).

ATO regulated self-managed superannuation fund
This is a superannuation fund that is regulated by us.

Single member funds

A superannuation fund with only one member is an SMSF if:

- the trustee of the fund is a body corporate and the member is
  - the sole director of the body corporate
  - one of only two directors of the body corporate, and the member and the other director are relatives, or
  - one of only two directors of the body corporate and not an employee of the other director
- the trustee of the fund is comprised of individuals and the member is
  - one of only two trustees, one of whom is the member and the other is a relative of the member, or
  - one of only two trustees, and not an employee of the other trustee
- no trustee of the fund receives any remuneration from the fund, or from any person, for any duties or services performed by the trustee in relation to the fund
- if the fund trustee is a body corporate, no director of the body corporate receives any remuneration from the fund or from any person (including the body corporate) for any duties or services performed by the director in relation to the fund.

Funds with two to six members

An SMSF, that is not a single member fund, is one where:

- the fund has two to six members
- if the trustees of the fund are individuals, each individual trustee is a member
- if the trustee of the fund is a body corporate, each director of the body corporate is a member
- each member is a trustee of the fund or a director of the corporate trustee of the fund
- no member is an employee of another member, unless the members concerned are relatives

- no trustee of the fund receives any remuneration from the fund, or from any person, for any duties or services performed by the trustee in relation to the fund
- if the fund trustee is a body corporate, no director of the body corporate receives any remuneration from the fund or from any person (including the body corporate) for any duties or services performed by the director in relation to the fund.

Important:
State and Territory laws can restrict the number of trustees a trust can have. An SMSF is a type of trust. If your SMSF has more than four trustees, you should seek professional advice to understand if your SMSF is impacted by these restrictions. To avoid this issue, SMSFs can have a corporate trustee and each member is a Director of that corporate 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 an SMSF 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 an SMSF, and
- retained for at least 10 years, or longer if it is relevant.

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 **ato.gov.au/trustee-declaration**. You can also order directly:
- via **ato.gov.au/onlineordering**
- by phoning our automated publications service on **1300 720 092** 24 hours a day, 7 days a week.

For more information about the declaration and your responsibilities:
- visit **ato.gov.au/super**
- phone **13 10 20**.

If the change you are making (other than adding more than six members) means the fund no longer satisfies the definition of an SMSF, and you want your fund to continue to be regulated as an SMSF, your fund will need to restructure. For more information, phone us on **13 10 20** between 8.00am and 6.00pm, Monday to Friday.

An APRA regulated superannuation fund

This is a superannuation fund that is regulated by APRA and therefore must have an APRA licensed trustee. APRA covers all regulated superannuation funds that are not SMSFs.

SECTION C: ARE YOU ELECTING TO BECOME AN APRA FUND OR CHANGING YOUR APRA FUND TYPE?

Question 5
What is the new APRA fund type?

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 six 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 six or less members that has a licensed trustee under Part 2A of the SIS Act.

Approved deposit fund

An approved deposit fund is an indefinitely continuing fund maintained by an RSE licensee that is a constitutional corporation 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.

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.

SECTION D: DO YOU WANT TO CHANGE THE ENTITY'S STRUCTURE?

Question 6
What is the entity's new structure?

The following descriptions can help you 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 fund member receives will depend on 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. A superannuation entity cannot register as a defined benefit fund if it has less than 50 members and was established after 12 May 2004.

Both accumulation and defined benefit fund

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

SECTION E: DO YOU WANT TO CHANGE THE ENTITY'S RESIDENCY STATUS?

(That is, the entity became or ceased to be an Australian superannuation fund for tax purposes.)

Question 7
What is the new residency status of the entity?

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 SMSF 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 SMSF is ordinarily in Australia and the SMSF 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 H: DO YOU WANT TO UPDATE THE ENTITY'S ADDRESS DETAILS?

Question 12
What is the entity's new postal address for service of notices and correspondence?

This is the address where government departments and agencies will send notices and correspondence. This is also the address which will be made publicly available on Super Fund Lookup.

Question 13
What is the entity's new email address for service of notices and correspondence?

This is the email address where government departments and agencies may send you notices and correspondence. Where possible, we would like to do business with you online.

SECTION I: DO YOU WANT TO UPDATE THE ENTITY'S CONTACT PERSON?

Question 15
Who is the new 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.

For more information about what an authorised person can do on behalf of the entity, go to **ato.gov.au/primarycontact**

SECTION J: DO YOU WANT TO UPDATE THE ENTITY'S ASSOCIATE DETAILS?

All individuals associated with the entity should provide their TFN. If an individual trustee, director or member chooses not to disclose their TFN, they must provide their full name, residential address, gender and date of birth on a separate piece of paper and include with this application.

Corporate trustees

If the fund has a corporate trustee, all directors should select both *'Director of the corporate trustee'* and *'Member of self-managed superannuation fund'* in the check boxes provided.

Single member funds

Where a member is one of only two directors and the other director is a relative or not an employee, the relevant member of the fund should select both *'Director of the corporate trustee'* and *'Member of self-managed superannuation fund'* in the check boxes provided. The other director should select *'Director of the corporate trustee'* in the check box provided.

Individual trustees

If an entity does not have a corporate trustee, it must provide details of its individual trustees. Individual trustees should select *'Individual trustee'* and *'Member of self-managed superannuation fund'* in the check boxes provided.

Single member funds

Where a member is one of only two individual trustees and the other is a relative or not an employee of the other trustee, the relevant member of the fund should select both *'Individual trustee'* and *'Member of self-managed superannuation fund'* in the check boxes provided. The other individual should select *'Individual trustee'* in the check box provided.

Legal personal representatives

Where a corporate trustee director is acting as a legal personal representative for a member, the corporate trustee director should select *'Director of corporate trustee'* and *'Legal personal representative'* in the check boxes provided.

If an individual is acting as a legal personal representative for a member, the individual should select *'Individual trustee'* and *'Legal personal representative'* in the check boxes provided.

SECTION K: ELECTRONIC SERVICE ADDRESS (ESA)

Question 27
What is the entity's new electronic service address (ESA)?

Complete this section if you want to provide an ESA or the ESA you supplied previously has changed.

If your SMSF receives employer contributions (other than from an employer that is a related-party) you must provide a registered ESA.

When employers make super contribution payments, electronic remittances will be sent to your ESA. We will also use this ESA to communicate with your SMSF about ATO super payments.

An email address is not an electronic service address.

An ESA can be obtained from a registered ESA provider. A list of registered providers is available at **ato.gov.au/esaprovider**

SECTION L: NOTICE OF ELECTION

Question 28
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.

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 should be used if it is necessary to bind the body corporate (for example, if the trustee's articles of association require it).

SECTION M: SELF-MANAGED SUPERANNUATION FUND TRUSTEE DISCLOSURE

Question 32
Trustee disclosure supplementary questions.

Each of the supplementary questions must be completed on behalf of every individual or corporate trustee, legal personal representative and responsible officers of the corporate trustee, when a self-managed fund is adding or removing an associate. They must also be completed by non-regulated or APRA funds that have now become SMSFs. These questions determine the eligibility of people associated with 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 N: DECLARATION

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

Question 33
Who is the authorised person signing this 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 true and correct
- where the entity is an SMSF, 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 (refer to Trustee Declaration under Type of Entity in Section A of this guide).

Authorised person

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, ensure that you get an authorised person to sign and date the declaration.

We may impose penalties for making a false declaration.

LODGING YOUR FORM

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

Make a copy of this form (and any attachments) for your own records before mailing it to:

Australian Business Register

PO Box 3000

Albury NSW 2640

We will aim to process this form within 20 business days of receiving all the necessary information. If your form is incomplete, incorrect or needs checking, it may take longer. Do not lodge another notification during this time.

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

The Australian business register and your privacy

We are authorised to collect the information on this application by the following Acts:

- *A New Tax System (Australian Business Number) Act 1999*
- *Income Tax Assessment Act 1936*
- *Taxation Administration Act 1953*
- *A New Tax System (Goods and Services Tax) Act 1999*
- *Superannuation Industry (Supervision) Act 1993*
- *Income Tax Assessment Act 1997*
- *Australian Prudential Regulation Authority Act 1998.*

The information we collect helps us to administer laws relating to taxation. Selected information may be made publicly available and some may be passed to a wide range of government agencies, including Commonwealth, state, territory and local government agencies such as statutory authorities and local councils where authorised by law.

INFORMATION AVAILABLE TO THE PUBLIC

Some information on the ABR is publicly available. This includes:

- ABN
- ABN status (date of effect of the ABN registration)
- entity name
- entity type (such as superannuation fund, company, trust)
- business 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
- 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
- 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 **abr.gov.au**

To obtain an extract of your ABN details or to obtain a certified copy of someone else's public ABN details, write to us at:

The Registrar
Australian Business Register
PO Box 9977
NEWCASTLE NSW 2300

Further information about the ABR can be obtained from **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 **superfundlookup.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:

- SMSFs regulated by the ATO
- 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)
- identify if the fund is regulated by the ATO or APRA.

Suppressing ABR information

In exceptional circumstances, you can request that certain information that would otherwise be made available to the public, 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
- the reasons for the suppression.

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

Assistant Registrar
Australian Business Register
GPO Box 9977
HOBART TAS 7001

INFORMATION NOT AVAILABLE TO THE PUBLIC

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

- the name and contact details of authorised contact persons
- tax file numbers
- telephone numbers
- email addresses
- all business activity details (such as staffing and ownership details)
- all taxation information (such as financial institution account details for ATO refunds, GST details, including GST turnover)
- 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 some circumstances disclose information from the ABR (including information which is not available to the public) to other Commonwealth, state, territory and local government agencies. You can find details of the government agencies regularly receiving information from the ABR at **abr.gov.au**

TRANSLATING AND TELETYPE SERVICES

If you do not speak English well and need help from the ATO, phone the Translating and Interpreting Service on **13 14 50**.

If you are deaf, or have a hearing or speech impairment, phone the ATO through the National Relay Service (NRS) on the numbers listed below:

- TTY users, phone **13 36 77** and ask for the ATO number you need
- Speak and Listen (speech-to-speech relay) users, phone **1300 555 727** and ask for the ATO number you need
- internet relay users, connect to the NRS on **relayservice.gov.au** and ask for the ATO number you need.

If you would like further information about the National Relay Service, phone **1800 555 660** or email **helpdesk@relayservice.com.au**.

Australian Government
Australian Business Register

Change of details for superannuation entities

Use this form to change the following details for a superannuation entity:

- entity type
- Australian Prudential Regulation Authority (APRA) fund type
- structure
- Australian superannuation fund status
- entity name / other name
- address
- authorised contact person
- associates (trustees, members, directors of corporate trustees, legal personal representatives).

This form can also be used by superannuation entities to:

- elect to be regulated under the *Superannuation Industry (Supervision) Act 1993*
- become a self-managed superannuation fund, or
- become an APRA regulated superannuation fund.

For information on other ways you can change or update your details, see page 2 of the Instructions.

In this form, 'entity' and 'entities' are terms used to refer to the superannuation fund or trust that is changing its details.

We will only process this form if you are recorded with us as being authorised to update details on behalf of the entity.

Refer to the instructions to help you complete this form.

- Print clearly using a black or dark blue pen.
- Use BLOCK LETTERS and print one character per box.
- Place **X** in all applicable boxes.
- Do not use correction fluid or covering stickers.

Section A: **Entity information**

1 What is the entity's Australian business number (ABN) or tax file number (TFN)?

Refer to 'The Australian Business Register and your privacy' on page 8 of the Instructions.

ABN ☐☐ ☐☐☐ ☐☐☐ ☐☐☐

or

TFN ☐☐☐ ☐☐☐ ☐☐☐

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

3 From what date do you want the changes to take effect?

Day ☐☐ / Month ☐☐ / Year ☐☐☐☐

Section B: **Do you want to change the entity type?**

No ☐ Go to section C.

Yes ☐ Complete this section.

4 What is the new entity type? (Place **X** in one box only.)

See Instructions **page 2**.

An ATO regulated self-managed superannuation fund ☐ Go to section D.

An Australian Prudential Regulation Authority (APRA) regulated superannuation fund ☐ Go to section C.

Section C: **Are you electing to become an APRA fund or changing your APRA fund type?**

No ☐ Go to section D.

Yes ☐ Complete this section.

5 What is the new APRA fund type? (Place **X** in one box only.)

See Instructions **page 3**.

Public offer fund ☐

Non-public offer fund ☐

Public sector fund ☐

Public sector superannuation scheme ☐

Small APRA fund ☐

Approved deposit fund ☐

Pooled superannuation trust ☐

Section D: **Do you want to change the entity's structure?**

This question must be answered if you have notified a change of entity type in section B or you are adding or removing a member for self-managed funds.

No ☐ Go to section E.

Yes ☐ Complete this section.

6 What is the entity's new structure? (Place **X** in one box only.)

See Instructions **page 4**.

Accumulation fund ☐

Defined benefit fund ☐

Both accumulation and defined benefit fund ☐

If the entity is an APRA regulated superannuation fund, how many defined benefit members does the entity have?

Do not include accumulation members in this total.

☐☐☐☐☐☐☐☐

Section E: **Do you want to change the entity's residency status?**

(That is, the entity became or ceased to be an Australian superannuation fund for tax purposes.)

No ☐ Go to section F.

Yes ☐ Complete this section.

7 What is the new residency status of the entity?

See Instructions **page 4**.

Australian superannuation fund ☐

Foreign superannuation fund ☐

Section F: **Do you want to change the entity's name?**

No ☐ Go to section G.

Yes ☐ Complete this section.

8 What is the entity's new name?

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

Section G: **If the entity is known by another name, do you want to add or remove other names?**

This 'other name' is not the name referred to at question 2. It is an additional name that the entity may be commonly known by. For example, a name that is used in advertising.

No ☐ Go to section H.

Yes ☐ Complete this section.

If you are changing the other name of the entity, provide the new name at question 9 and the old name at question 10.

9 Do you want to add a name?

No ☐ Go to question 10.

Yes ☐ What name do you want to add?

If you want to add more than one name, provide the details on a separate sheet of paper and include with this form. Include the name (provided at question 2) and ABN of the entity on each sheet. Title the additional sheets of paper with the heading, 'Other names to be added'.

10 Do you want to remove a name?

No ☐ Go to section H.

Yes ☐ What name do you want to remove?

If you want to remove more than one name, provide the details on a separate sheet of paper and include with this form. Include the name (provided at question 2) and ABN of the entity on each sheet. Title the additional sheets of paper with the heading, 'Other names to be removed'.

Section H: **Do you want to update the entity's address details?**

This section should be used to change the main business address, postal address or email address of the entity. Only provide address details for those addresses that need updating.

No ☐ Go to section I.

Yes ☐ Complete this section.

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

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

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

Street address

Suburb/town/locality | State/territory (Australia only) | Postcode (Australia only)

Country if outside Australia

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

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 **superfundlookup.gov.au**

See Instructions **page 5**.

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

Suburb/town/locality | State/territory (Australia only) | Postcode (Australia only)

Country if outside Australia

13 What is the entity's new email address for service of notices and correspondence?

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

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

See Instructions **page 5**.

14 Which matters should the entity's new address apply to? (place **X** in all applicable boxes)

ABN ☐ Income tax ☐

Goods and services tax (GST) ☐ Superannuation accounts ☐

Pay as you go (PAYG) withholding ☐

Section I: **Do you want to update the entity's contact person?**

No ☐ Go to section J.

Yes ☐ Complete this section.

15 Who is the new authorised contact person for the entity?

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

For more information about what an authorised contact can do on your behalf, visit **ato.gov.au/primarycontact**

Title: Mr ☐ Mrs ☐ Miss ☐ Ms ☐ Other

Family name

Preferred name

Position held

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

Mobile phone number

After hours phone number

Fax number

Email address of contact person (use BLOCK LETTERS)

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

If you have nominated a registered tax or BAS agent as the new authorised contact person, provide their registration number

16 Which matters is the new authorised contact person permitted to deal with on behalf of the entity?

(place **X** in all applicable boxes)

ABN ☐ Income tax ☐

GST ☐ Superannuation accounts ☐

PAYG withholding ☐

17 Do you want to add more than one authorised contact person?

No ☐ Go to question 18.

Yes ☐ Provide these details on a separate sheet of paper:

- title each page with 'Add authorised contacts'
- the ABN and legal name of the entity
- all information we request at questions 15 and 16.

If additional contact people are registered tax or BAS agents, provide their registration number.

18 Do you want to remove an authorised contact?

Provide details of the person who was previously authorised as a contact person but who may no longer be contacted in relation to the entity.

No ☐ Go to section J.

Yes ☐ Which authorised contact do you want to remove?

Title: Mr ☐ Mrs ☐ Miss ☐ Ms ☐ Other

Family name

Preferred name

19 Do you want to remove more than one authorised contact person?

No ☐ Go to section J.

Yes ☐ Provide these details on a separate sheet of paper:

- title each page with 'Remove authorised contacts'
- the ABN and legal name of the entity
- all information we request at question 18.

Section J: **Do you want to update the entity's associate details?**

This section is used to add or remove associates of the entity.

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

See Instructions **page 5**.

No ☐ Go to section K.

Yes ☐ Complete this section.

Trustee disclosure

The trustee disclosure questions at section M must be completed if a self-managed superannuation fund adds and/or removes associates.

Tax file number (TFN) disclosure

We are authorised by the *Taxation Administration Act 1953* to ask for tax file numbers. You do not have to provide a TFN. However, not providing a TFN may increase the risk of an administrative error and/or delay the processing of this form. 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 full name, residential address, gender and date of birth on a separate sheet of paper with the form. 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. Title the separate sheet of paper with the heading 'Corporate trustee details' and include with this form. Ensure that any additional sheets of paper include the name (provided at question 2) and ABN of the entity.

20 Do you want to add new individuals associated with the entity?

No ☐ Go to question 24.

Yes ☐ Go to question 21.

21 Is the new associate a corporate trustee?

No ☐ Go to question 22.

Yes ☐ Provide corporate trustee details below.

Full name of the corporate trustee

Australian Company Number (ACN) or
Australian Registered Body Number (ARBN)

The corporate trustee's ACN or ARBN must be provided.

☐☐☐ ☐☐☐ ☐☐☐

Tax file number

Refer to the 'Tax file number disclosure' on page 6 of this form.

☐☐☐ ☐☐☐ ☐☐☐

22 Do you want to add individuals associated with the entity?

No ☐ Go to question 24.

Yes ☐ Provide details below of the individual associates you want to add.

Individuals include:

- trustees
- members of the self-managed superannuation fund
- directors of the corporate trustee (for self-managed superannuation funds only), and
- legal personal representatives.

State and Territory laws can restrict the number of trustees a trust can have. A self-managed superannuation fund (SMSF) is a type of trust. If your SMSF has more than four trustees, you should seek professional advice to understand if your SMSF is impacted by these restrictions. To avoid this issue, SMSFs can have a corporate trustee and each member is a Director of that corporate trustee.

You may be contacted to provide further evidence to confirm the appointment of a legal personal representative.

INDIVIDUAL ONE

All position/s held (place **X** in all applicable boxes)

Individual trustee ☐ Director of the corporate trustee ☐ Member of self-managed superannuation fund ☐ Legal personal representative ☐

Name

Title: Mr ☐ Mrs ☐ Miss ☐ Ms ☐ Other

Family name

First given name

Other given names

Tax file number ☐☐☐ ☐☐☐ ☐☐☐ Refer to the 'Tax file number disclosure' on page 6 of this form.

Date of birth Day ☐☐ / Month ☐☐ / Year ☐☐☐☐

Gender Male ☐ Female ☐ Indeterminate ☐

INDIVIDUAL TWO

All position/s held (place **X** in all applicable boxes)

Individual trustee ☐ Director of the corporate trustee ☐ Member of self-managed superannuation fund ☐ Legal personal representative ☐

Name

Title: Mr ☐ Mrs ☐ Miss ☐ Ms ☐ Other

Family name

First given name

Other given names

Tax file number ☐☐☐ ☐☐☐ ☐☐☐ Refer to the 'Tax file number disclosure' on page 6 of this form.

Date of birth Day ☐☐ / Month ☐☐ / Year ☐☐☐☐

Gender Male ☐ Female ☐ Indeterminate ☐

INDIVIDUAL THREE

All position/s held (place **X** in all applicable boxes)

Individual trustee ☐ Director of the corporate trustee ☐ Member of self-managed superannuation fund ☐ Legal personal representative ☐

Name

Title: Mr ☐ Mrs ☐ Miss ☐ Ms ☐ Other

Family name

First given name

Other given names

Tax file number ☐☐☐ ☐☐☐ ☐☐☐ Refer to the 'Tax file number disclosure' on page 6 of this form.

Date of birth Day ☐☐ / Month ☐☐ / Year ☐☐☐☐

Gender Male ☐ Female ☐ Indeterminate ☐

INDIVIDUAL FOUR

All position/s held (place **X** in all applicable boxes)

Individual trustee ☐ Director of the corporate trustee ☐ Member of self-managed superannuation fund ☐ Legal personal representative ☐

Name

Title: Mr ☐ Mrs ☐ Miss ☐ Ms ☐ Other

Family name

First given name

Other given names

Tax file number ☐☐☐ ☐☐☐ ☐☐☐ Refer to the 'Tax file number disclosure' on page 6 of this form.

Date of birth Day ☐☐ / Month ☐☐ / Year ☐☐☐☐

Gender Male ☐ Female ☐ Indeterminate ☐

INDIVIDUAL FIVE

All position/s held (place **X** in all applicable boxes)

Individual trustee ☐ Director of the corporate trustee ☐ Member of self-managed superannuation fund ☐ Legal personal representative ☐

Name

Title: Mr ☐ Mrs ☐ Miss ☐ Ms ☐ Other

Family name

First given name

Other given names

Tax file number ☐☐☐ ☐☐☐ ☐☐☐ Refer to the 'Tax file number disclosure' on page 6 of this form.

Date of birth Day ☐☐ / Month ☐☐ / Year ☐☐☐☐ **Gender** Male ☐ Female ☐ Indeterminate ☐

23 Do you want to add more individuals associated with the entity?

No ☐ Go to question 24

Yes ☐ Provide these details on a separate sheet of paper:

- title each page with 'Add associates'
- the ABN and legal name of the entity
- all information we request at question 22.

24 Do you want to remove a corporate trustee of the entity?

No ☐ Go to question 25.

Yes ☐ Provide details below of the corporate trustee you want to remove.

Full name of the corporate trustee

Australian Company Number (ACN) or Australian Registered Body Number (ARBN)

The corporate trustee's ACN or ARBN must be provided.

☐☐☐ ☐☐☐ ☐☐☐

Tax file number

Refer to the 'Tax file number disclosure' on page 6 of this form.

☐☐☐ ☐☐☐ ☐☐☐

25 Do you want to remove an individual associated with the entity?

No ☐ Go to section K.

Yes ☐ Provide details below of the individual associate you want to remove.

All position/s held (place **X** in all applicable boxes)

Individual trustee ☐ Director of the corporate trustee ☐ Member of self-managed superannuation fund ☐ Legal personal representative ☐

Name

Title: Mr ☐ Mrs ☐ Miss ☐ Ms ☐ Other

Family name

First given name

Other given names

Tax file number ☐☐☐ ☐☐☐ ☐☐☐ Refer to the 'Tax file number disclosure' on page 6 of this form.

Date of birth Day ☐☐ / Month ☐☐ / Year ☐☐☐☐ **Gender** Male ☐ Female ☐ Indeterminate ☐

26 Do you want to remove more than one individual associated with the entity?

No ☐ Go to section K.

Yes ☐ Provide these details on a separate sheet of paper:
- title each page with 'Remove associates'
- the ABN and legal name of the entity
- all information we request at question 25.

Section K: **Electronic service address**

27 Do you want to update the entity's Electronic service address?

No ☐ Go to section L.

Yes ☐ Complete this section.

What is the entity's new Electronic service address?

See Instructions **page 5**.

Record the Electronic service address alias (ESA) details identical to that issued by the SMSF messaging provider. An ESA is case sensitive. For example, SMSFdataESAAlias

Section L: **Notice of election**

This notice of election must be made if entities are electing to be regulated under the *Superannuation Industry (Supervision) Act 1993* and be eligible for tax concessions. Entities already regulated under this Act should go to section M.

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

See Instructions **page 6**

No ☐ Go to section M.

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 **X** 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

Each individual trustee must sign and date below.

Date Day / Month / Year

Date Day / Month / Year

Date Day / Month / Year

Date Day / Month / Year

Date Day / Month / Year

Date Day / Month / Year

Corporate trustees

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

Date Day / Month / Year

Date Day / Month / Year

Common seal of corporation

See 'Corporate trustees' on **page 6** of the Instructions.

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

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 the Australian Prudential Regulation Authority and the Australian Securities & Investments Commission.

29 Is the entity a self-managed superannuation fund or electing to become a self-managed superannuation fund?

No ☐ Go to section N.

Yes ☐ Compete this section.

30 Is there an individual trustee who is a legal personal representative, or a parent or guardian acting on behalf of a member under a legal disability?

No ☐

Yes ☐

31 Is there a director of a corporate trustee who is a legal personal representative, or a parent or guardian acting on behalf of a member under a legal disability?

No ☐

Yes ☐

A legal personal representative does not include a registered tax or BAS agent or accountant unless they meet the definition on **page 5** of the Instructions.

32 Trustee disclosure supplementary questions

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

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, been appointed in respect of property beneficially owned by the company?	**No** ☐	**Yes** ☐
Has an administrator been appointed in respect of the company?	**No** ☐	**Yes** ☐
Has a provisional liquidator or restructuring practitioner in respect of the company been appointed?	**No** ☐	**Yes** ☐
Is the company being wound-up?	**No** ☐	**Yes** ☐

Section N: **Declaration**

Only a person currently on our records as having authority to make changes or update registration details on behalf of the entity can sign this declaration. For more information visit **ato.gov.au/primarycontact**

33 Who is the authorised person signing this declaration?

(Complete all of the fields below)

Name of signatory

Position held

Business hours phone number

If the person completing this form is the nominated registered tax or BAS agent, provide your registration number

Before you sign this form

Make sure you have answered all the relevant questions correctly and read the privacy statement below before you sign and date this page. An incomplete form may delay processing and we may ask you to complete a new application.

We may impose penalties for giving false or misleading information.

Privacy

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

I declare that:

- *the information on this form is true and correct*
- *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 7).*

OR

I declare that:

- *this document has been prepared in accordance with information supplied by the entity*
- *I have received a declaration in writing from the entity stating that the information is true and correct*
- *I am authorised by the entity to give this document to the Commissioner of Taxation or Registrar of the Australian Business Register*
- *where the entity is a self-managed superannuation fund, the entity is 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 7).*

Signature

Date

Day / Month / Year

Lodging this form

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

Australian Business Register
PO Box 3000
ALBURY NSW 2640

Print form **Reset form**