



Application to register a PAYG withholding account

Who should complete this form

Complete this form if you do not have an ABN and you:

- have withheld, or intend to withhold, an amount from a payment to a supplier who will not or hasn't quoted their ABN on an invoice or some other document
- employ or intend to employ people, such as a nanny, cook or gardener, to work for you
- self-manage your National Disability Insurance Scheme funds and directly employ staff
- will pay royalties, dividends or interest to non-residents, or withhold from, or report investment income to Australian residents.

! Do **not** use this form if you have an ABN.

Other ways to register for a PAYG withholding account

- by phoning **13 28 66** between 8.00am and 6.00pm, Monday to Friday
- through your registered tax or BAS agent.

If you have an ABN, you can register for PAYG withholding using Online services for business – refer to ato.gov.au/onlineservices.

When completing this form

If you are filling in this form on screen:

- download a copy of this form to your computer
- when complete, print two copies
- sign and date the declaration
- mail or fax your completed form to the address shown on page 5
- keep the second copy for your records.

If you are filling in this form by hand:

- print clearly in BLOCK LETTERS using a black or dark blue pen
- place **X** in **all** applicable boxes
- do not use correction fluid or covering stickers
- check you have signed and dated the declaration
- make a copy for your records
- mail or fax your completed form to the address shown on page 5.

➤ More information

Phone us on **13 28 66** between 8.00am and 6.00pm, Monday to Friday, if you need help completing this form.

If you phone, we need to know we are talking to the right person before we can discuss your tax affairs. We will ask you for details only you or someone you've authorised would know. An authorised person is someone recorded on our systems who can act on your behalf.

Refer to [PAYG withholding](#) to access further information about:

- No ABN withholding – questions and answers
- Step-by-step guide for household employees
- PAYG withholding from interest, dividends and royalties to non-residents
- Reporting withholding from investment income payments.

Refer to [National Disability Insurance Scheme](#) to access further information.

Section A: Applicant information

1 Do you have a tax file number (TFN)?

! We are authorised by the *Taxation Administration Act 1953* to request TFNs. We will use your TFN to identify you in our records. It is not an offence not to provide TFNs. However, if you do not provide your TFN, there may be a delay in processing this form.

No Have you applied for a TFN? No Proof of identity will be required. See below.

Yes Date / /

Yes Provide your TFN here

If you are an individual and have **not** applied for a TFN, or choose not to disclose it, you must provide a separate sheet of paper quoting your full name, date of birth, gender and residential address, and include it with this application.

If you are not an individual and have not applied for a TFN, or choose not to disclose it, we will contact you about proof of identity requirements when we receive your application.

2 What is your legal name?

Your legal name is the name that appears on all official documents or legal papers – for example, MR JOHN DAVID SMITH (Individual); or JOHN DAVID SMITH PTY LTD (Non-individual).

Section B: Address details

3 What is your main business or residential address?

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

Suburb/town/locality

State/territory

Postcode

4 Is your postal address different from your business or residential address?

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

No Go to question 5.

Yes Provide your postal address below.

Suburb/town/locality

State/territory

Postcode

Section C: Contact details

5 What are your contact details?

Provide all details where you can. We may use these details to contact you and send notices and correspondence about your taxation affairs.

Business hours phone number

(include area code)

Mobile number

After hours phone number

Email address (use BLOCK LETTERS)

6 Do you want to nominate an authorised contact person?

No Go to question 8.

Yes Provide details of a person we may contact for more information. They must be authorised to make changes or update information on your behalf – for example, a registered tax agent.

➔ For more information about what an authorised contact can do, refer to ato.gov.au/authorisedcontacts.

Name

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

Position held

Business hours phone number

(include area code)

Mobile number

After hours phone number

Email address (use BLOCK LETTERS)

7 Is your authorised contact person a registered tax or BAS agent?

No

Yes Provide their registration number

Section D: Registration information

8 When do you expect to commence withholding?

This is the day on which you are first expected to withhold an amount from a payment – it can be up to six months in the future. However, we will not process your application until the date you nominate.

⚠ If you backdate your PAYG withholding registration, you may be liable for general interest charge on amounts withheld.

Day Month Year
 / /

Section E: Withholding activity details

9 How much do you expect to withhold over the next 12 months?

This is the estimated annual withholding amount – it is used to determine how often you will pay withholding amounts to us.

Where the annual withholding amount is expected to be:

- less than or equal to \$25,000, you must pay quarterly
- between \$25,001 and \$1,000,000, you must pay monthly
- greater than \$1,000,000, you must pay more frequently – we will send you more information on the frequency of payments.

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! PAYG Withholding information must be reported to the ATO through Single Touch Payroll (STP) unless an exemption applies. You do not need to provide your employees with payment summaries for information you report and finalise through STP. For more information go to ato.gov.au/stp.

10 How many employees or other payees do you expect to pay over the next 12 months?

We use this information to provide you with the correct number of payment summaries at the end of the financial year.

11 If you employ people, what activity will they perform?

12 Are you required to register as an employer of working holiday makers?

Working holiday makers are individuals who are holders of visa subclass 417 or 462 visas, or an associated bridging visa, issued by the Department of Home Affairs.

By applying for registration as a working holiday maker employer, you are declaring that the entity registering:

- has a genuine business requirement to employ one or more working holiday makers; and
- agrees to comply with the *Fair Work Act 2009* in relation to its employment of any individual who is a working holiday maker; and
- agrees to check that any individual it employs as a working holiday maker holds a visa that causes that person to be a working holiday maker.

No

Yes

13 Are you an investment body that will pay investment income to Australian residents?

Investment income includes interest and dividends. A 'fund payment' is a payment generally made by managed investment trusts.

No

Yes

! For more information, refer to [Annual investment income](#).

14 Will you pay royalties, dividends or interest to non-residents?

No

Yes

! For more information on the payment of royalties, dividends or interest to non-residents – refer to ato.gov.au/PAYG-withholding.

Section F: Declaration

- !** Only you or a person currently on our records as having authority to act on your behalf can sign this declaration. For more information, refer to ato.gov.au/authorisedcontacts.

15 Who is the authorised person signing this declaration? (Complete all fields below)

Full name of signatory

Position held (for example, director, registered tax or BAS agent, trustee or partner)

Business hours phone number
(include area code)

Mobile phone number

Registered tax or BAS agent's number (if applicable)

Before you sign this form

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

- ⊖** Penalties may be imposed for giving false or misleading information.

Privacy

Taxation law authorises the ATO to collect information and disclose it to other government agencies. For information about your privacy, go to ato.gov.au/privacy

I declare that:

- I am authorised to make this application, and
- the information given on this form is true and correct.

Signature

You MUST SIGN here

Date

Day Month Year

 / /

Lodging this form

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

- send it as an attachment using Online services for business or Online services for agents (you need to be registered to deal online – refer to ato.gov.au/onlineservices)
- fax it, with any attachments, to **1300 130 905** (do not include a header or cover sheet because this will delay processing)
- mail it to

Australian Taxation Office
PO Box 3373
ALBURY NSW 2640

- !** We aim to process your registration within 28 days of receiving all the necessary information. If your application is incomplete, incorrect or needs checking, it may take longer. Do not lodge another application during this time.