Australian Government
Australian Business Register

Application for ABN registration for superannuation entities

Complete this application if you need an Australian business number (ABN) for a superannuation entity.

The fastest way to get an ABN is to apply online at **www.abr.gov.au** As long as we can validate your details against data in our systems, your ABN will be issued immediately and written confirmation of the ABN registration will follow.

INSTRUCTIONS FOR COMPLETING THIS FORM

- Refer to the Instructions to help you complete this application.
- Check that the entity is entitled to an Australian business number (ABN).
- Print clearly using a black or dark blue pen.
- Use BLOCK LETTERS and print one character in each box.

S M I T H S T

- Place X in all applicable boxes.
- Do not use correction fluid or covering stickers.
- Do not use pins or staples to attach documentation.

Section A: **Entity information**

1 Type of entity (Place X in one box only.) See Instructions **page 3**

When the term 'entity' is used it refers to the superannuation fund or trust applying for this ABN.

- ATO regulated self-managed superannuation fund ☐ Go to question 4
- Australian Prudential Regulation Authority (APRA) regulated superannuation fund ☐ Go to question 2
- Non-regulated superannuation fund ☐ Go to question 3
- Pooled superannuation trust ☐ Go to question 4
- Approved deposit fund ☐ Go to question 4

2 Type of APRA fund (Place X in one box only.) See Instructions **page 4**

Only complete this question if the entity applying for an ABN is an APRA regulated superannuation fund.

Public offer fund ☐ Non-public offer fund ☐ Public sector fund ☐ Public sector superannuation scheme ☐ Small APRA fund ☐

3 Is the entity a government organisation?

No ☐

Yes ☐ What tier of government does the entity belong to? (Place X in one box only.)

Commonwealth ☐ State ☐ Territory ☐ Local ☐

4 What is the structure of the entity? (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.

5 What is the entity's legal name? See Instructions **page 5**

This should be the name of the entity that appears in the trust deed or governing rules. For example, The trustee for XYZ superannuation fund.

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

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

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

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

7 Does the entity have a tax file number (TFN)?

No ☐ Does the entity want to apply for a TFN? **No** ☐ **Yes** ☐

Yes ☐ Provide the TFN ☐☐☐ ☐☐☐ ☐☐☐

You are not required by law to quote a TFN, but quoting it will reduce the risk of administrative error or delays to this registration. For more information see page 14 of the Instructions.

We may issue a TFN whenever it is necessary to do so under Australian tax laws.

Section B: **Address details**

8 Where is the entity's main business location or address? See Instructions **page 5**

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

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

Suburb/town/locality | State/territory | Postcode

Country if not Australia

9 What is the entity's postal address for service of notices and correspondence? See Instructions **page 5**

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

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

Suburb/town/locality | State/territory | Postcode

Country if not Australia

10 What is the entity's email address for service of notices and correspondence? See Instructions **page 5**

This is the address where government departments and agencies may send notices and correspondence.
Provide only one email address.

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Section C: **Contact details**

11 Who is the authorised contact person for the entity?

See Instructions **page 6**

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 agent.

Title: Mr ☐ Mrs ☐ Miss ☐ Ms ☐ Other

Family name

Preferred name

Position held

Business hours phone number

Mobile phone number

After hours phone number

Facsimile number

Email address of contact person (use BLOCK LETTERS)

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

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

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

No ☐

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

- title each page with 'Add authorised contacts'
- the legal name of the entity that is applying for this ABN (as provided at question 2) on each page
- all information we request at questions 11 and 12.

Section D: **Entity activity details**

14 On what date did the entity come into existence? See Instructions **page 6**

This is the date the trust is executed and property is set apart for beneficiaries. It cannot be a future date.

Day / Month / Year

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

No ☐ Go to question 17.

Yes ☐

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

All ☐ New South Wales ☐ Victoria ☐ Queensland ☐ Western Australia ☐

South Australia ☐ Tasmania ☐ Northern Territory ☐ Australian Capital Territory ☐

17 Is the entity owned or controlled by Commonwealth, state, territory or local government? See Instructions **page 6**

No ☐

Yes ☐

18 Is the entity an Australian superannuation fund for tax purposes? See Instructions **page 6**

No ☐

Yes ☐

Section E: **Goods and services tax (GST)**

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

Some entities are required by law to register, while others may choose to voluntarily register for GST.

You should read *GST for small business* (NAT 3014) if you are unfamiliar with GST.

For information on how to get this guide, see 'Useful products and services' on page 15 of the Instructions.

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

See Instructions **page 7**

An entity is required to register if it:

- is carrying on an enterprise and its GST turnover (see page 7 of the Instructions for question 22) is $75,000 or more ($150,000 or more if the entity is a non-profit organisation)
- supplies taxi or limousine travel for fares
- is a representative of an incapacitated entity (where the incapacitated entity is registered or required to be registered), or
- is a resident agent acting for a non-resident (where the non-resident is registered or required to be registered).

No ☐ **Yes** ☐ Go to question 21

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

See Instructions **page 7**

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

No ☐ Go to Section G: **Associates of the entity** **Yes** ☐

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

See Instructions **page 7**

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

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

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

The date of registration for GST cannot be before the ABN registration date provided at question 14.

Date of registration Day ☐☐ / Month ☐☐ / Year ☐☐☐☐

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

See Instructions **page 7**

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

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

$0 to $74,999 ☐ $75,000 to $149,999 ☐ $150,000 to $1,999,999 ☐ $2 million to $19,999,999 ☐ $20 million and over ☐

23 How often will the entity lodge its activity statements?

See Instructions **page 8**

If the entity's GST turnover is:

- $20 million or more, it must lodge electronically each month (provide an email address at question 10).
- less than $20 million, it can choose to lodge monthly or quarterly.

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

Monthly ☐ Quarterly ☐ Annually ☐

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

See Instructions **page 8**

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

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

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

Cash ☐ Non-cash (accruals) ☐

25 Does the entity import goods or services into Australia?

No ☐ **Yes** ☐ You may be eligible to defer GST on imports, see Instructions on page 9.

Section F: **Financial account details**

26 What are the entity's financial institution account details for ATO refunds?

Refunds will only be paid directly into a recognised financial institution account located in Australia. The account details provided must be held by:

- the entity (solely or jointly)
- the entity's registered tax agent, or
- a legal practitioner acting as trustee or executor for the entity.

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

BSB code (must be 6 digits) Account number

Full account name – for example, ABC Superannuation Fund. Do not show the account type, such as cheque, savings, mortgage offset.

Is the account held by: the entity ☐ the entity jointly with others ☐ a registered tax agent for the entity ☐ a legal practitioner as trustee or executor for the entity ☐

If the account you wish to nominate for refunds is not one of the four complying account options presented above, you can request the Commissioner of Taxation to exercise his discretion to pay electronic funds into the account of a third party. For more information, phone **13 28 66** between 8.00am and 6.00pm, Monday to Friday.

Section G: **Associates of the entity**

See Instructions **page 9**

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

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

If this section is not completed correctly, we may return the form to you which will delay processing.

Trustee disclosure

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

TFN disclosure

We are authorised by the *Taxation Administration Act 1953* to ask for TFNs. You do not have to provide a TFN. However, providing a TFN reduces the risk of administrative error and any delays to the processing of this form. If we cannot identify an associate from the information you provide, we may contact you for more information.

If an individual who is a trustee, member or director chooses not to disclose their TFN, they must provide on a separate sheet of paper their full name, residential address, sex and date of birth with the application. Title the separate sheet of paper with the heading, 'Details of individual'.

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

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

27 Does the entity have a corporate trustee?

See Instructions **page 10**

No ☐

Yes ☐ Provide details below

Full name of the corporate trustee

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

Tax file number ☐☐☐ ☐☐☐ ☐☐☐ Refer to tax file number disclosure above.

28 Is the entity a self-managed superannuation fund?

No ☐ Go to question 31.

Yes ☐

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

No ☐ **Yes** ☐

30 Is there a director of a corporate trustee who is a legal personal representative, 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 agent or accountant unless they meet the definition on page 9 of the instructions.

31 Who are the individuals associated with the entity?

See Instructions **page 10**

Individuals associated with the entity must be provided here.

Individuals include:

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

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 ☐

Title: Mr ☐ Mrs ☐ Miss ☐ Ms ☐ Other ☐

Family name

First given name | Other given names

Individual's TFN (refer to the TFN disclosure on page 7 of this form)

Date of birth: Day / Month / Year

Sex: Male ☐ Female ☐

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 ☐

Title: Mr ☐ Mrs ☐ Miss ☐ Ms ☐ Other ☐

Family name

First given name | Other given names

Individual's TFN (refer to the TFN disclosure on page 7 of this form)

Date of birth: Day / Month / Year

Sex: Male ☐ Female ☐

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 ☐

Title: Mr ☐ Mrs ☐ Miss ☐ Ms ☐ Other ☐

Family name

First given name | Other given names

Individual's TFN (refer to the TFN disclosure on page 7 of this form)

Date of birth: Day / Month / Year

Sex: Male ☐ Female ☐

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 ☐

Title: Mr ☐ Mrs ☐ Miss ☐ Ms ☐ Other ☐

Family name

First given name | Other given names

Individual's TFN (refer to the TFN disclosure on page 7 of this form)

Date of birth: Day / Month / Year

Sex: Male ☐ Female ☐

If you need to provide information for more individuals associated with the entity, provide the relevant details on a separate sheet of paper and include with this application. Ensure that any additional pages include the name of the entity that is applying for this ABN.

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Section H: **Notice of election**

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

See Instructions **page 11**

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

No ☐ Go to Section J: **Declaration**

Yes ☐ Complete this section

I/We, the trustee/s or director/s or secretary of the corporate trustee of

Name of entity (as provided at question 5)

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

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

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

and/or

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

Individual trustees

The date cannot be prior to the date the entity came into existence (provided at question 14).

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

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

Corporate trustees

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

Date Day / Month / Year

Date Day / Month / Year

Common seal of corporation

See 'Corporate trustees' in the Instructions **page 11**

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

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

33 Is the entity a self-managed superannuation fund?

No ☐ ▸ Go to Section J: **Declaration**

Yes ☐ ▸ Complete this section

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

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

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

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

No ☐ **Yes** ☐ See Instructions **page 11**

35 Trustee disclosure supplementary questions

See Instructions **page 11**

Individual trustees of a self-managed superannuation fund

Have any of the trustees been convicted of an offence in respect of dishonest conduct in the Commonwealth or any state, territory or foreign country?	**No** ☐	**Yes** ☐
Has a civil penalty order ever been made in relation to any of the trustees?	**No** ☐	**Yes** ☐
Are any of the trustees an undischarged bankrupt?	**No** ☐	**Yes** ☐
Have any of the trustees been notified that they are a disqualified person by a Regulator (APRA or the Commissioner of Taxation)?	**No** ☐	**Yes** ☐

Corporate trustee of a self-managed superannuation fund

Does the company know or have reasonable grounds to suspect that a person who is, or is acting as, a responsible officer of the body corporate is a disqualified person?	**No** ☐	**Yes** ☐
Has a receiver, or a receiver and manager, of the company been appointed?	**No** ☐	**Yes** ☐
Has the company been placed under official management?	**No** ☐	**Yes** ☐
Has a provisional liquidator of the company been appointed?	**No** ☐	**Yes** ☐
Is the company being wound-up?	**No** ☐	**Yes** ☐

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

36 Who is the authorised person signing this declaration? (Complete all of the fields below.) See Instructions **page 12**

Full name of signatory

Position held (for example, trustee of the entity or a director or secretary of the corporate trustee)

Business hours phone 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.

I declare that:

- *I am authorised by the fund or trust to complete this application on its behalf*
- *the information given on this application is 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 3).*

Signature

You MUST SIGN here

Day / Month / Year

Privacy

We are authorised by the *Australian Prudential Regulation Authority Act 1998*, the *Superannuation Industry (Supervision) Act 1993* and taxation laws, including the *Income Tax Assessment Act 1936*, *A New Tax System (Australian Business Number) Act 1999* and *A New Tax System (Goods and Services Tax) Act 1999* to collect the information requested on this form. We need this information to help us administer these Acts and to help us maintain the details relating to you that are recorded in the Australian Business Register (ABR) and other ATO systems.

Where authorised by law to do so, we may give this information to other government agencies including, law enforcement and assistance agencies. Selected ABR information may be made publicly available and some may be passed to Commonwealth, state, territory and local agencies, authorised by law to receive it.

You can find a list of these agencies at **www.abr.gov.au** or you can phone us on **13 28 66** between 8.00am and 6.00pm, Monday to Friday and have a list of agencies sent to you.

Further details are provided on page 13 of the Instructions.

Lodging this form

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

Australian Business Register
PO Box 3373
PENRITH NSW 2740

We will aim to process this form within 28 days of receiving all the necessary information. If your form is incomplete, incorrect or needs checking, it may take longer. We appreciate your patience, do not lodge another application during this time.