

Application to cancel registration

Complete this form if you want to cancel an entity's registration for any of the following:

- Australian business number (ABN)
- goods and services tax (GST)
- luxury car tax (LCT)
- wine equalisation tax (WET)
- pay as you go (PAYG) withholding, or
- energy grants credits scheme (EGCS)



Before completing this form

This form can only be completed by a person who is recorded by the Tax Office as being authorised to make changes or update details on behalf of the entity.

① You CANNOT use this form to cancel your PAYG instalment obligation. If you no longer have instalment income you should lodge your income tax return so we can determine whether or not you are still required to pay PAYG instalments. Alternatively, you can phone us to discuss your other options.

When completing the form

- Print clearly, using a black pen only.
- Use BLOCK LETTERS and print one character in each box, and
- Place X in all relevant boxes.

This will ensure that the entity's details are recorded correctly.

After completing the form

- Sign the declaration.
- Keep a copy for your records.
- Mail your completed form to an address on the last page of this form.

Other ways you can cancel registration

- Phone **13 28 66** between 8.00am and 6.00pm, Monday to Friday. You must be recorded by the Tax Office as being an authorised contact for the entity.
- Visit www.ato.gov.au/onlineservices to cancel registration online. The entity must be registered for the Tax Office's online services.
 - If you need help completing this form, or need to order one of the products listed below, you can:
 - phone **13 28 66** between 8.00am and 6.00pm, Monday to Friday, or
 - visit www.ato.gov.au

Useful products

The Tax Office produces a number of products that may help you complete this form or may be useful to your business.

- GST guide for small business (NAT 3014)
- Cancelling your GST registration (NAT 3844)

How long did you take to complete this form?

The government is trying to reduce red tape for small business and streamline your dealings with us. Please tell us at the end of this form how long it took to complete this form, including any time you spent obtaining information.

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	No Go to section D Yes Complete this section
	The entity cannot cancel its GST registration if: Its annual turnover meets or exceeds the threshold turnover of \$50,000 (or \$100,000 for non-profit organisations) It supplies taxi or limousine travel for fares. Taxi and limousine drivers who are carrying on an enterprise supplying travel for fares must remain registered for GST irrespective of their turnover. It represents an incapacitated entity that is registered or required to be registered for GST, or
	it is a resident agent acting for a non-resident that is registered or required to be registered for GST.
	It is recommended that you read <i>Cancelling your GST registration</i> (NAT 3844). It provides you with information about your obligations when cancelling your GST registration. For example, you may have to repay some refunds of GST credits that you received while registered.
	The entity cannot remain registered for luxury car tax or wine equalisation tax once its GST registration has been cancelled.
	Is the entity's annual turnover LESS than \$50,000 (or \$100,000 for non-profit bodies)?
	No The entity is not eligible to cancel its GST registration. Yes On to question 10
0	Is the entity:
	■ supplying taxi or limousine travel for fares
	a representative of an incapacitated entity, ora resident agent acting for a non-resident?
	No Go to question 11 Yes The entity is not eligible to cancel its GST registration. You can phone us for more information.
	You can phone us for more information.
1	What is the REASON for cancelling the entity's GST registration?
	the entity has never operated on a GST registered basis, or
	the entity stopped or will stop operating on a GST registered basis. Provide the date that this occurred or will occur.
	Day Month Year
e Se	ction D: Do you want to cancel the entity's registration for PAYG withholding, LCT, WET or EGCS?
	No O to section E Yes Complete this section
2	Which of the following registrations does the entity want to CANCEL?
	pay as you go withholding
	wine equalisation tax
	luxury car tax
	energy grants credits scheme
	From what DATE does the entity want the cancellation to take effect?

Section E: **Declaration** — This section is compulsory and must be completed by an individual authorised by the entity

Before you sign this form

Please check that you have provided complete and accurate information.

Penalties

Penalties may be imposed for giving false or misleading information.

Privacy

The collection of information on this form is authorised by taxation laws for the administration of those laws. Some of the information collected will be used to update your details on the Australian Business Register (ABR). Selected information may be made publicly available and some may be passed to other government agencies, including Commonwealth, State, Territory and local agencies, authorised by law to receive it.

You can find details of the government agencies regularly receiving information from the Australian Business Register at **www.abr.gov. au**. You can also phone us on **13 28 66** between, 8.00am and 6.00pm, Monday to Friday and have a list of agencies sent to you.

	Signature
I declare that I am authorised to make this application on behalf of the entity whose Australian business number appears on this form, and that the information given on this form is	
accurate and complete.	Day Month Year Year
Name of signatory	
Position held (eg, director, tax agent, trustee or	partner)
Time taken to complete this form	
We estimate this application should take you 2 If it took more or less, please provide the time	

How to lodge this form

Keep a copy of this form for your own records and return the original to:

Australian Taxation Office, Registrations

at one of the following addresses:

VIC/SA/WA/TAS PO Box 3373 ALBURY NSW 2640 NSW/QLD/NT/ACT PO Box 3373 PENRITH NSW 2740