



# Application to register a PAYG withholding account

Use this form if you are not required to have an Australian business number (ABN) and you need to register for a pay as you go (PAYG) withholding account.

## WHO SHOULD COMPLETE THIS FORM

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

- withhold an amount from a payment to a supplier who has not quoted their ABN
- employ people (for example, nannies, housekeepers or gardeners providing domestic-type services) to work directly for you – that is, not through an agency which supplies and pays these people
- pay royalties, dividends or interest to non-residents
- report investment income paid to Australian residents.

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

If you have an ABN, you can register for PAYG withholding:

- through the Australian Business Register at [www.abr.gov.au](http://www.abr.gov.au)
- through the business or tax agent portals at [www.ato.gov.au](http://www.ato.gov.au)
- by phoning **13 28 66** between 8.00am and 6.00pm, Monday to Friday
- through a registered tax or BAS agent
- by completing a *Add a new business account* (NAT 2954) form (order a paper copy of this form at [www.ato.gov.au/onlineordering](http://www.ato.gov.au/onlineordering) or by phoning **1300 720 092** at any time).

## WHEN COMPLETING THIS APPLICATION

- Print clearly in BLOCK LETTERS using a black or dark blue pen.
- Place  in **all** applicable boxes.
- Do not use correction fluid or covering stickers.

### ➤ MORE INFORMATION

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

- Individuals – phone **13 28 61**
- Businesses – phone **13 28 66**.

**!** To protect your privacy, we can only discuss information with you or someone recorded on our systems as being authorised to act on your behalf.

Visit [www.ato.gov.au](http://www.ato.gov.au) to access further information about PAYG withholding:

- 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.

## Section A: Applicant information

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

**!** We are authorised by the *Taxation Administration Act 1953* to collect your TFN. You are not required by law to provide your TFN. However, quoting it will reduce the risk of administrative errors or delays to this application.

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

Yes  Date  /  /   
Day Month Year

Yes  Provide your TFN here.

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

➤ For more information visit [www.ato.gov.au](http://www.ato.gov.au) and search on proof of identity.

**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); JOHN DAVID SMITH PTY LTD (Non-individual).

Grid of boxes for legal name entry, consisting of 10 rows of 20 boxes each.

**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.

Grid of boxes for main address entry, consisting of 2 rows of 20 boxes each. Below the grid are labels: Suburb/town, State/territory, and Postcode.

**4 What is your postal address for service of notices and correspondence?**

As above  If your postal address is the same as your address at question 3, cross this box.

Grid of boxes for postal address entry, consisting of 2 rows of 20 boxes each. Below the grid are labels: Suburb/town, State/territory, and Postcode.

**5 Who is your authorised contact person?**

Provide details of a person who may be contacted for further information. This may be you or someone you are authorising to act on your behalf. For more information visit [www.ato.gov.au/authorisedperson](http://www.ato.gov.au/authorisedperson)

Form for authorised contact person details, including fields for Title, Family name, First given name, Other given name/s, Position held, Daytime phone number, Alternative phone number, Mobile phone number, Fax number, and Email address.

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

No   
Yes  Provide their registration number



