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.

⚠️ 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.

Section A: Entity information This section is compulsory
Entity refers to the sole trader, partnership, company, trust, superannuation fund or other type of organisation that is applying to cancel its registration.

1 What is the entity’s Australian business number (ABN)?

2 If the entity has a GST or PAYG branch and wants to cancel accounts for this branch, provide the branch number.

3 What is the ENTITY’S NAME as it appears on the Australian Business Register?

NAT2955-12.2004
Section B: Do you want to cancel the entity’s ABN?

No ☐   Go to section C   Yes ☒  Complete this section

You must cancel your ABN if you are no longer carrying on an enterprise or business.
Cancelling your ABN will also cancel the entity’s registration for GST, PAYG withholding, LCT, WET and ECGS.
If you are currently registered for GST, it is recommended that you read Cancelling your GST registration (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.

4  From what DATE do you want the cancellation to take effect?

5  Why is the entity CANCELLING its ABN?
☐ enterprise or business closed down or ceased operations in Australia
☐ enterprise or business never operated
☐ enterprise or business sold, or
☐ change in structure of the entity (for example, changing from sole trader to partnership)

What is the ABN of the new entity?  

What is the name of the new entity?

6  Is the entity registered for GST and cancelling its registration because its annual turnover is less than $50,000 (or $100,000 for non-profit bodies)?
No ☐   Go to question 8   Yes ☒  Go to question 7

7  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.

8  What ADDRESS do you want the cancellation notice sent to?

State/Territory

Go to the declaration on the last page of this form.

You do not need to complete any more sections.
Section C: Do you want to cancel the entity’s GST registration?

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 Cancelling your GST registration (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.

9  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. You can phone us for more information.  Yes  Go to question 10

10  Is the entity:
- supplying taxi or limousine travel for fares
- a representative of an incapacitated entity, or
- a 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.

11  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

Section D: Do you want to cancel the entity’s registration for PAYG withholding, LCT, WET or EGCS?

No  Go to section E  Yes  Complete this section

12  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

13  From what DATE does the entity want the cancellation to take effect?

Day  Month  Year
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.

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.

Signature

Day
Month
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 20 minutes to complete. If it took more or less, please provide the time taken here.

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