

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, luxury car tax, wine equalisation tax and fuel tax credit.
- 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?

Day	Month	Year
<input type="text"/>	<input type="text"/>	<input type="text"/>

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 GST turnover is less than \$75,000 (or \$150,000 for non-profit bodies)?

No Go to question 8 Yes

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.

Day	Month	Year
<input type="text"/>	<input type="text"/>	<input type="text"/>

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

<input type="text"/>		<input type="text"/>	<input type="text"/>
<input type="text"/>		<input type="text"/>	<input type="text"/>
Suburb/town/locality	<input type="text"/>		State/territory
Country if outside Australia	<input type="text"/>		Postal code
<input type="text"/>		Leave blank if outside Australia	

IF YOU ARE CANCELLING THE ENTITY'S ABN – Go to Section E: **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 GST turnover meets or exceeds the threshold turnover of \$75,000 (or \$150,000 for non-profit organisations). Please note that the threshold turnover is GST-exclusive.
- 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 fuel tax credit, luxury car tax or wine equalisation tax once its GST registration has been cancelled.

9 Is the entity's GST turnover less than \$75,000 (or \$150,000 for non-profit bodies)?

No The entity is not eligible to cancel its GST registration.
You can phone us for more information. Yes

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 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, luxury car tax, wine equalisation tax or fuel tax credit?

No Go to section E Yes Complete this section

12 Which of the following registrations does the entity want to cancel? (Place in ALL applicable boxes)

pay as you go withholding

wine equalisation tax

luxury car tax

fuel tax credit

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

Day Month Year
 / /

