



Election to use a simplified GST accounting method

Use this form to notify us of your election to use a simplified GST accounting method.

[To find out if you are eligible to use a simplified GST accounting method, refer to Simplified GST accounting methods for food retailers on our website at **ato.gov.au**](#)

Section A: Your details

1 What is your Australian business number (ABN)?

ABN

! (While it is not compulsory to provide an ABN, it will help us process your form promptly).

2 What is your legal name as it appears on the Australian Business Register?

3 What is your business name? (if it is different from your legal name)

4 What is your business address?

Suburb/town

State/territory

Postcode

5 Describe the nature of your business (for example, convenience store selling fresh fruit and takeaway food)

Section B: Contact details

6 Who is the authorised contact person for this election?

Family name

Given name

Position held

Postal address (if the same as the business address, write AS ABOVE)

Suburb/town

State/territory

Postcode

Business phone

Mobile

Email address

7 Select your preferred method(s) for us to communicate with you

Phone (including SMS) Email Mail Online service for business

! As far as possible, we will communicate with you using your preferred method(s). You should be aware that the internet is not a secure environment. The ATO does not control the path of inbound and outbound emails, so the privacy of personal information sent by unencrypted email cannot be guaranteed. You should be aware of this risk if you choose email to communicate with the ATO and those communications include your personal details.

Section C: Election to use a simplified method

- Make your choice carefully because you cannot change your method within 12 months, unless **either**:
- you have chosen the business norms, stock purchases, or snapshot method and you acquire adequate point-of-sale equipment, **or**
 - you have chosen the sales percentage method, and you no longer have adequate point-of-sale equipment.

8 Select the simplified GST accounting method you want to use

Stock purchases method

Snapshot method

Sales percentage method

Purchases snapshot method

Business norms method ➤ Indicate below which business norms method you want to use, for example, cake shops. You can find more information about the [Business norms method](#) on our website.

9 What is the start date of your election?

⚠ This date must be either the start of your business or the start of a tax period.

Day / Month / Year
 / /

➤ If you are backdating your start date, you need to tell us why

Section D: Declaration

Privacy

Tax law authorises us to collect information and disclose it to other government agencies. This includes personal information of the person authorised to sign the declaration. For information about your privacy, go to ato.gov.au/privacy

If you are electing on your own behalf

I declare that:

- the information provided in this document is true and correct
- I am eligible to use the chosen simplified GST accounting method and I am not currently using another simplified GST accounting method
- if I have used a simplified GST accounting method in the past, I have not used it for at least 12 months.

If you are an agent

I declare that:

- this document has been prepared in accordance with information supplied by the entity
- I have received a declaration from the entity stating that the information provided to me is true and correct
- the entity is eligible to use the chosen simplified GST accounting method and is not currently using another simplified GST accounting method
- if the entity has used a simplified GST accounting method in the past, it has not used it for at least 12 months
- I am authorised by the entity to give this document to the Commissioner of Taxation.

Name

⚠ If you lodge this form via Online services for business or Online services for agents, your electronic credential will be accepted as your electronic signature. You will not need to sign below.

Sign and date below (if you are not lodging by Online services for business or Online services for agents)

Date

Day / Month / Year
 / /

Lodging your form

Keep a copy of your completed form for your records and send the original to us via:

- Online services for business or Online services for agents
- mail it to

Australian Taxation Office
PO Box 3524
ALBURY NSW 2640

- ! If you lodge your form through Online services for business or Online services for agents, you will receive an instant receipt and your application will be actioned faster than if lodged via post.