



GST group – notification of forming, changing or cancelling

When to complete this form

Use this form to notify us that you have:

- formed a goods and services tax (GST) group
- changed the GST group's representative
- added or removed members from a GST group
- cancelled a GST group
- elected to have all the GST group members' tax periods cease at the same date as that of an incapacitated entity.

! If a GST group member no longer satisfies the registration and relationship rules, they are no longer members of the GST group and we must be notified.

Who should complete this form

We can only accept forms signed by either:

- a primary contact for the nominated representative of the GST group, for example, the public officer of a company, trustee of a trust
- a person recorded with us as being authorised by the GST group representative to act on its behalf
- if removing an incapacitated entity – a person recorded with us as being authorised by the entity's appointed representative to act on its behalf.

> For more information, refer to ato.gov.au/authorisedcontacts

! A **GST group representative** is a member of the GST group nominated by the remaining members to represent the group for GST purposes.

This representative deals with all the GST liabilities and entitlements for all members in the group.

The GST group representative must be an Australian resident for tax purposes.

Membership requirements

Relationship rules

There are specific relationship rules that form the basis for allowing entities to group for GST purposes. For example:

- the group member must be a member of the same 90% owned group as all the other members of the GST group
- if the entities are non-profit bodies, they must be members of the same non-profit association.

> For more information, refer to section 48-10 of the A New Tax System (Goods and Services Tax) Act 1999.

Registration rules

A GST group can be formed with two or more members (one of whom must be a group representative) only if each member:

- is party to a written agreement to form or join the GST group
- is registered for GST
- has the same tax periods as all other GST group members (this includes the GST method of reporting)
- accounts for GST on the same basis (cash or non-cash) as all other GST group members
- is not a member of any other GST group
- does not have any registered GST branches.

If a member does not meet the registration rules, they should phone us on **13 28 66** between 8.00am and 6.00pm, Monday to Friday to make the necessary updates to be an eligible member.

! Members must meet the membership requirements, otherwise this notification may be ineligible.

GST group representative – GST related registrations

If one or more members of the group are registered for the following, then the group representative **must** also be registered for:

- fuel tax credits (FTC)
- luxury car tax (LCT)
- wine equalisation tax (WET)
- deferred GST (DGST).

To register for FTC, LCT or WET, refer to ato.gov.au/Tax-Reg.

To apply online for DGST, refer to ato.gov.au/DGST.

Date of effect

Entities can form, change and cancel a GST group and also change a group representative on any day during a tax period.

You must notify us of the details of the GST group on or before the day the group representative is required to lodge a GST return for the tax period in which the formation, change or cancellation takes effect.

If you do not notify us by the relevant date, you will need to apply to the Commissioner for approval of the earlier date of effect. In these circumstances, complete section **H** to request that we approve the date of effect.

We may accept the notified date or allocate a date of effect that is the earliest date acceptable.

The date of effect to form or add members to a GST group cannot be before the date that all members satisfied the GST group eligibility requirements under GST law.

Backdated approvals cannot be provided for the formation, alteration or cancellation of a GST group with a date of effect longer than four years from the due date for the last activity statement.

More information

Refer to ato.gov.au/GST-groups.

Phone us on **13 28 66** between 8.00am and 6.00pm, Monday to Friday. Phone us on 13 28 66 between 8.00am and 6.00pm, Monday to Friday if you need help completing this form.

If you do not speak English well and need help from us, phone the Translating and Interpreting Service on **13 14 50**.

If you are deaf, or have a hearing or speech impairment, phone us through the National Relay Service (NRS) on the numbers listed below:

- TTY users, phone **13 36 77** and ask for the ATO number you need
- Speak and Listen (speech-to-speech relay) users, phone **1300 555 727** and ask for the ATO number you need
- internet relay users, connect to the NRS on relayservice.gov.au and ask for the ATO number you need.

 Remove these instructions after you print the form.

Section C: Are you changing the GST group representative?

No Go to section D. Yes

9 What is the Australian business number (ABN) of the new GST group representative?

! The representative member must be an Australian resident for tax purposes.

10 What is the legal name of the new GST group representative?

! If you want to remove the former GST group representative from the GST group, complete section F.

11 From what date does this take effect?

If the former GST group representative has become incapacitated, this will be the day after it became incapacitated.

Day Month Year
 / /

12 Is this date within or before a tax period where the due date of the relevant activity statement has already passed?

No

Yes You will need to apply for approval of this date of effect. Ensure you complete section H.

Section D: Are you cancelling the GST group?

No Go to section E. Yes

13 From what date does this take effect?

Day Month Year
 / /

14 Is this date within or before a tax period where the due date of the relevant activity statement has already passed?

No

Yes You will need to apply for approval of this date of effect. Ensure you complete section H.

Section E: Are you adding GST group members?

No Go to section F.

Yes

15 What is the ABN and legal name of each new GST group member?

If there are more than three members, provide these details on a separate sheet of paper:

- title each page 'Add new GST group member'
- the name of the GST group's representative (as provided at question 3)
- all information we request below.

ABN

Legal name

From what date is the member joining the group? ^{Day} / ^{Month} / ^{Year}

ABN

Legal name

From what date is the member joining the group? ^{Day} / ^{Month} / ^{Year}

ABN

Legal name

From what date is the member joining the group? ^{Day} / ^{Month} / ^{Year}

16 Are any of these dates within or before a tax period where the due date of the relevant activity statement has already passed?

No

Yes You will need to apply for approval of this date of effect. Ensure you complete section H.

17 Does each GST group member meet the relationship rules? See instructions page 1.

No Entities that do not meet the relationship rules cannot be part of a GST group. **Do not** continue with this form.

Yes


18 Does each GST group member meet the registration rules? See instructions page 1.

No Phone **13 28 66** to make necessary changes before submitting this notification.

Yes

Section F: Are you removing GST group members?

No Go to section G. Yes

 If you remove all but one member of the GST group, we will cancel the group.

19 Are you completing this notification as the representative of an incapacitated entity?

No

Yes Ensure you indicate that you are an appointed representative, including your position held, at question 32 under the Declaration.

20 What is the ABN and legal name of each GST group member being removed?

If you want to list more than three members, provide these details on a separate sheet of paper:

- title each page 'Remove GST group member'
- the name of the GST group's representative (as provided at question 3)
- all information we request below.

ABN

Legal name

From what date is the member leaving the group? / /

ABN

Legal name

From what date is the member leaving the group? / /

ABN

Legal name

From what date is the member leaving the group? / /

21 Are any of these dates within or before a tax period where the due date of the relevant activity statement has already passed?

No

Yes You will need to apply for approval of this date of effect. Ensure you complete section H.

Section G: Have any members of the group become incapacitated?

No Go to section H. Yes

The tax period for the incapacitated entity will end on the day before the representative was appointed. The next tax period will start on the day of appointment and end on the day the previous tax period would have ended.

! If a member becomes incapacitated and you want the GST group to continue, you must make an election to end the tax periods of the GST group members on the same day as the incapacitated entity's tax period ends. The election must be made within 21 days after the entity becomes incapacitated. See question 23.

22 What is the ABN and legal name of the incapacitated GST group member?

If there are more than three members, provide these details on a separate sheet of paper:

- title each page 'Incapacitated group member'
- the name of the GST group's representative (as provided at question 3)
- all information we request below.

ABN

Legal name

When was the representative for the incapacitated entity appointed? / /

ABN

Legal name

When was the representative for the incapacitated entity appointed? / /

ABN

Legal name


When was the representative for the incapacitated entity appointed? / /

23 Do you elect to have all the GST group members' tax periods cease at the same date as that of an incapacitated entity?

No Yes

Section H: Are you backdating the date of effect? See instructions on page 2.

No Go to section I. Yes

 The date of effect cannot be longer than four years from the due date for the last activity statement.

24 If you are forming a GST group or adding members, have all the members satisfied the membership requirements since the date of effect?

No Provide details on page 8. Yes Not applicable

25 If you are cancelling a GST group or removing members because they ceased to meet membership requirements, are the dates of effect you provided at questions 13 or 20 different to the date the members ceased to meet membership requirements?

No Yes Provide details on page 8 including:
■ members names
■ date they ceased to be eligible. Not applicable

26 Will there be any change in the net overall payments made, or net overall refunds received, by the GST group if this backdate is approved?

No Yes Provide details on page 8.

27 Since the date of effect, has any group member been the subject of an audit or review?

No Yes Provide details on page 8.

28 Have all due activity statements for all group members been lodged?

No Provide details on page 8. Yes

29 Have all GST transactions been reported correctly for group members?

No Provide details on page 8. Yes

30 Do any of the group members have a GST debt with the ATO?

No Yes Provide details on page 8.

31 Are there any other issues of non-compliance with GST legislation in relation to the GST group?

No Yes Provide details on page 8.

Section I: Declaration



This declaration must only be completed and signed by either a:

- primary contact for the nominated representative of the GST group (for example, the public officer of a company, trustee of a trust)
- person recorded with us as being authorised by the GST group representative to act on its behalf
- person recorded with us as being authorised by the entity's appointed representative to act on its behalf (if removing an incapacitated entity).

32 Who is the authorised person signing this declaration? (Complete all fields)

Full name of signatory

Position held (For example, director, trustee, partner, registered tax or BAS agent. If applicable, also indicate if you are acting on behalf of an appointed representative of an incapacitated entity.)

Business hours phone number

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Fax number

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Mobile phone number

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Registered tax or BAS agent's number (if applicable)

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Before you sign this form

Make sure you have answered all the relevant questions correctly and read the privacy statement before you sign and date this page. An incomplete form may delay processing or affect eligibility.



Penalties may be imposed for giving false or misleading information.

Privacy

Taxation law authorises the ATO 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

I declare that:

- I am either
 - a primary contact for the nominated representative of the GST group
 - authorised by the GST group representative to complete this form on its behalf
 - authorised by the entity's appointed representative to complete this form on its behalf (if removing an incapacitated entity)
- the information given on this form (including attachments) is true and correct.

Signature

You MUST SIGN here

Date

Day	/	Month	/	Year

Lodging this form

Make a copy of this form (and any attachments) for your own records before you:

- send it as an attachment using Online services for business or Online services for agents (you need to be registered to deal online – refer to ato.gov.au/onlineservices)
- fax it, with any attachments, to **1300 130 905** (do not include a header or cover sheet as this will delay processing)
- mail it to

Australian Taxation Office
PO Box 3373
PENRITH NSW 2740

We will aim to process this form within 28 days of receiving all the necessary information. If your form is incomplete, incorrect or needs checking, it may take longer. Do not lodge another notification during this time.

- ! Remove the instructions before you submit the form.