



Registration obligations for businesses

- <https://www.ato.gov.au/Business/Registration/>
- Last modified: 12 Jun 2018
- QC 31789

If you're starting a new business you may need an Australian business number (ABN). Not everyone is entitled to an ABN, so the registration process will ask specific questions to determine your entitlement to an ABN.

To work as a business you'll need an ABN, which generally means you:

- provide products and services directly to your customers, whether that's the public or other businesses
- source your own customers, for example by advertising your products and services
- quote and invoice for work, including setting or negotiating prices
- have a separate business bank account and your own business insurance such as public liability and WorkCover
- lodge and report all business income, even if the business earnings are below the tax free threshold.

An ABN comes with its own set of obligations. You may be required to:

- register for goods and services tax
- lodge activity statements to us
- register for PAYG withholding and meet your super obligations for eligible employees
- meet other federal, state and territory regulatory obligations such as payroll tax, worker's compensation, and operating licences.

Once you have your ABN, you can deal with us online by connecting your ABN to your myGov account or through the Business Portal using your AUSkey. You can register for your ABN, AUSkey and any tax registrations at the same time through the Australian Business Register (ABR) website.

You will need to notify us within 28 days if you update your ABN details, such as:

- add or cancel a registration – for example, you must register for PAYG withholding if you start employing people
- change your business details, like the address or authorised contact person
- cease operating your business – you are required to cancel your ABN and any

tax registrations

- you must finalise all of your business obligations, including lodging any reports and tax returns, paying tax debts and finalising your activity statements.

Next steps:

- [ABN entitlement](#)^{EQ} – check the ABR website to see if you're entitled to an ABN
- [Work out which registrations you need](#) – find out what you need to register for.
- [ABN video](#)^{EQ} - What you need to know about ABN entitlements and obligations

See also:

- [Starting your own business](#)
- [Supporting your small business](#)
- [Simple access to information and services for business](#)^{EQ} on the business.gov.au website.

Work out which registrations you need

- <https://www.ato.gov.au/Business/Registration/Work-out-which-registrations-you-need/>
- Last modified: 06 Feb 2017
- QC 31800

When you're starting a new business, it's important to find out what registrations apply to your business to ensure you're complying with all relevant regulations.

Watch:

Find out about:

- [Business or company registrations](#)
- [Taxation registrations](#)
- [Other registrations](#)
- [Examples of business registrations](#)
- [Update your details](#)

Next step:

[Register your business](#)

Business or company registrations

- <https://www.ato.gov.au/Business/Registration/Work-out-which-registrations-you-need/Business-or-company-registrations/>
- Last modified: 13 Mar 2018
- QC 31785

If you're applying for an Australian business number (ABN), you can also apply for a business name and register for secure online authentication and taxes, like GST and PAYG withholding, at the same time.

As not everyone is [entitled to an ABN](#)^{ca}, you will be asked a series of questions when applying for one to determine your entitlement.

If you're setting up business as an individual (a 'sole trader'), it will speed things up if you provide your tax file number (TFN) when you apply. Companies should provide their Australian company number (ACN).

On this page:

- [Australian business number](#)
- [Secure online authentication](#)
- [Registering your business name](#)
- [Getting an Australian company number](#)

Australian business number

An ABN is a unique 11-digit identifier that makes it easier for businesses and all levels of government to interact.

You will need an ABN to:

- operate in the GST system, including claiming GST credits
- avoid pay as you go (PAYG) tax on payments you receive
- confirm your business identity to others when ordering and invoicing
- connect to Manage ABN Connections or get an AUSkey to transact online with government agencies
- be endorsed as a gift deductible recipient or an income tax exempt charity.

If you cease business, you will need to cancel your ABN. Before doing this, make sure you've met all your lodgment, reporting and payment obligations such as activity statements and PAYG withholding reports

How to apply for or cancel an ABN

You can apply for or cancel an ABN, or apply to have an ABN you previously held reissued:

- online using the [Australian Business Register](#)^{ca}
- through your registered tax agent or BAS agent.

You can also lodge an *Application to cancel registration* (NAT 2955) form with us to cancel your ABN. You can order this form using our [online publication ordering service for business](#) ^{external}.

See also:

- [Changing, selling or closing your business](#)

Secure online authentication

To securely access a number of government online business services like the Business Portal or Australian Business Register (ABR), you need a secure way to verify your business identity. You can do this using either:

- Manage ABN Connections
- AUSkey.

Manage ABN Connections confirms your identity through myGov when you connect your ABN to your myGov account. It offers you flexibility to conduct your business anytime, anywhere because it's compatible with all browsers and mobile devices.

AUSkey is another secure login option that enables you to access the ATO Business Portal to:

- lodge your business activity statements online
- check your tax account balance and update your registration details
- add or cancel registrations online for GST and PAYG withholding.

You can register for an AUSkey during your ABN application or at any later time. Before registering, check your system is compatible.

Next steps:

- Set up [Manage ABN Connections](#)
- [AUSkey compatibility](#) ^{external}
- [Register or cancel an AUSkey](#) ^{external}

Registering your business name

Most businesses will need to apply for a registered business name with the Australian Securities & Investments Commission (ASIC).

You can carry on a business in your own name without registering a business name if you don't change or add anything to your name. For example, John Smith doesn't have to register a name to trade as J Smith or John Smith, but he does to trade as John Smith Landscaping.

To apply for a registered business name you will need to have applied for or have an ABN.

By 31 October 2018 all businesses will need to register all trading names as a business name with ASIC in order to continue operating with it. ABN Lookup will

only display business names registered with ASIC from this date.

Next step:

- [Register a business name with ASIC](#)²⁷ (if you already have an ABN)

Getting an Australian company number

If you plan to run your business through a company, you need to register your company and get an ACN. You do this with ASIC when you start your company. You need to get your ACN before you can get your ABN and tax registrations.

Next step:

- [Register a company with ASIC](#)²⁷

Taxation registrations

- <https://www.ato.gov.au/Business/Registration/Work-out-which-registrations-you-need/Taxation-registrations/>
- Last modified: 06 Jun 2018
- QC 45085

All businesses need a tax file number (TFN), but you may need other tax registrations depending on the type of business you're running.

- [Tax file number](#)
- [Goods and services tax](#)
- [Pay as you go withholding](#)
- [Fringe benefits tax](#)
- [Fuel tax credits](#)
- [Wine equalisation tax](#)
- [Luxury car tax](#)
- [Employer of working holiday makers](#)

Tax file number

- <https://www.ato.gov.au/Business/Registration/Work-out-which-registrations-you-need/Taxation-registrations/Tax-file-number/>
- Last modified: 06 Jul 2017

- QC 31784

All businesses need a tax file number (TFN).

Sole traders

If you're going to operate your business as a sole trader, your individual TFN is used for both your business and personal dealings with us.

If you don't have an individual TFN, you will need to apply for one.

Next step:

- [Apply for an individual TFN](#)

Partnerships, companies, trusts and other organisations

If you're going to operate your business through a partnership, company, trust or another type of organisation, it will need a separate TFN. You can apply for a business TFN:

- online, using the [Australian Business Register](#)^{external} – if you
 - only need a TFN, select the Applying for other registrations tab, and then click Apply for a TFN for business link
 - need a TFN and an ABN, apply for both by selecting the Apply for an ABN link
- using a registered tax agent
- by lodging the *Tax file number – application for companies, partnerships, trusts and other organisations* (NAT 3799) form. You can order this form using our [online publication ordering service for business](#)^{external}.

Goods and services tax

- <https://www.ato.gov.au/Business/Registration/Work-out-which-registrations-you-need/Taxation-registrations/Goods-and-Services-Tax/>
- Last modified: 06 Feb 2017
- QC 31792

You need to register for goods and services tax (GST) if you:

- run a business or enterprise and your GST turnover is \$75,000 or more (\$150,000 or more for non-profit organisations)
- want to claim fuel tax credits for your business
- provide taxi travel.

If you're not registered for GST, check each month to see whether you've reached the threshold, or are likely to exceed it. If your turnover exceeds the relevant threshold, then you must register within 21 days of reaching it.

You will need an ABN before you can register for GST. You can get your ABN when you first register your business or at a later time.

See also:

- [Working out your GST turnover](#)

How to register or cancel your GST

You can register for GST, or cancel your GST registration if your business changes or ceases:

- online through our [Business Portal](#)^{external}
- by phone – if you're an authorised contact for the business, [phone us](#) on the business enquiries line
- through your registered tax agent or BAS agent.

You can also lodge a form with us:

- to register, complete the *Add a new business account* (NAT 2954) form
- to cancel, complete the *Application to cancel registration* (NAT 2955) form

You can order these forms using our [online publication ordering service for business](#)^{external}.

See also:

- [GST](#)
- [Using the Business Portal](#)

Pay as you go withholding

- <https://www.ato.gov.au/Business/Registration/Work-out-which-registrations-you-need/Taxation-registrations/Pay-as-you-go-withholding/>
- Last modified: 05 Feb 2018
- QC 31790

You must register for pay as you go (PAYG) withholding if you need to [withhold tax from payments](#) to workers and other businesses. Common examples include payments to:

- employees
- directors

- other workers, such as contractors
- businesses that don't quote their ABN to you.

You can register your business for an ABN, GST, PAYG, a business name and an AUSkey to access the Business Portal, all at the same time on the [Australian Business Register](#)^{ext}.

You must register for PAYG withholding before you're first required to withhold an amount from a payment.

If you need to withhold tax but don't need an ABN, you must register for a PAYG withholding account.

See also:

- [PAYG withholding](#)
- [Registering for an ABN](#)

How to register or cancel PAYG withholding

If you have an ABN

If your business has an active ABN, you can register or cancel your PAYG withholding business account:

- online through our [Business Portal](#)^{ext}
- through your registered tax agent or BAS agent
- using your Standard Business Reporting compatible software
- by [phoning our business line](#) if you're an authorised business contact.

You can also:

- download and complete the *Add a new business account* (NAT 2954) form
- order the *Application to cancel registration* (NAT 2955) form.

Use our [publication ordering service for business](#)^{ext} to obtain these forms.

If you don't need an ABN but have to withhold tax

You must register for a PAYG withholding account if you don't need an ABN but have to withhold tax from a payment.

You must withhold tax if:

- you self-manage your National Disability Insurance Scheme funds and directly employ staff
- a supplier has not quoted their ABN
- you employ, or intend to employ, a person such as a nanny, cleaner, cook or gardener
- you pay royalties, dividends or interest to non-residents, or withhold from, or report investment income to Australian residents.

You can register your PAYG withholding account and not have an ABN by:

- phoning our business line and speaking to a customer service representative
- completing an *Application to register a PAYG withholding account* (NAT 3377)
- contacting your registered tax agent or BAS agent.

To cancel your PAYG withholding account, you can:

- phone our business line and speak to a customer service representative
- complete an *Application to cancel registration* (NAT 2955) form
- ask your registered tax agent or BAS agent.

Next steps:

- [Phone our business line](#)
- Download an [Application to register a PAYG withholding account](#) (NAT 3377)
- [Order](#)^{EQ} an *Application to cancel registration* (NAT 2955)

See also:

- [National Disability Insurance Scheme](#)
- [Withholding from payments to household employees](#)

Fringe benefits tax

- <https://www.ato.gov.au/Business/Registration/Work-out-which-registrations-you-need/Taxation-registrations/Fringe-benefits-tax/>
- Last modified: 06 Feb 2017
- QC 31791

If you're an employer and you provide fringe benefits to your employees, you may have to pay fringe benefits tax (FBT).

Some common fringe benefits are:

- private use of a work car by an employee or director
- paying private expenses for an employee or director, such as school fees or health insurance costs.

We recommend you register for FBT as soon as you've decided you'll provide benefits.

See also:

- [Fringe benefits tax \(FBT\)](#)

How to register or cancel FBT

You need to register for FBT once you have determined that you are providing fringe benefits and have to pay FBT.

You can register for FBT, or cancel your FBT registration:

- through your registered tax agent
- by phone – if you're an authorised contact for the business, [phone us](#) on the business enquiries line
- by lodging a form:
 - to register, complete the [Application to register for fringe benefits tax](#) (NAT 1055) form
 - to cancel, advise in your annual fringe benefits tax return or notice of non-lodgment

See also:

- [Application to register for fringe benefits tax](#)
- [How to lodge your FBT return](#)
- [Fringe benefits tax – notice of non-lodgment](#)

Luxury car tax

- <https://www.ato.gov.au/Business/Registration/Work-out-which-registrations-you-need/Taxation-registrations/Luxury-car-tax/>
- Last modified: 06 Feb 2017
- QC 31787

Luxury car tax (LCT) applies to all supplies and importations of luxury cars where the GST-inclusive value exceeds the LCT threshold. The value generally also includes the value of any accessories, parts or attachments supplied, or imported, at the same time as the car.

Cars with a value higher than the current LCT threshold are subject to a tax of 33%. This tax only applies to the portion of the car's value that is above the threshold, not the total value of the car.

The LCT threshold is reviewed each financial year and may change.

Retailers, wholesalers and manufacturers of luxury cars may have a liability for LCT. Importers (including private buyers) also pay LCT.

See also:

- [Luxury car tax](#)

How to register for LCT

Your business must be registered for GST before you can register for LCT.

You can register for LCT online through a [Business Portal](#)^{EQ} message:

- go to your Inbox, select 'New Message', then 'Registrations'
- select 'WET, fuel tax credit, LCT registration' and add a message including the following:
 - type of registration you are applying for – 'luxury car tax'
 - the date you want registration to take effect
 - the date you did, or will, become involved in manufacturing, wholesaling, importing or retailing luxury cars
 - a description of your activity in the luxury car industry (for example, manufacturer, wholesaler, importer, retailer)
 - the percentage of your total activity each of these represent - manufacturer, wholesaler, importer and retailer
 - the estimated annual luxury car tax liability (\$0 – \$49,999, \$50,000 – \$99,999, \$100,000 – \$499,999, \$500,000 – \$5 million, more than \$5 million)
 - whether you expect to have a LCT liability on every activity statement.

You can also register for LCT:

- through your registered tax agent or BAS agent
- by phone – if you're an authorised contact for the business, [phone](#) our business enquiries line
- by lodging the *Add a new business account* (NAT 2954) form, which you can order using our [online publication ordering service for business](#)^{EQ}.

How to cancel your LCT registration

You can cancel your registration for LCT:

- online through a [Business Portal](#)^{EQ} message
 - go to your Inbox, select 'New Message', then 'Registrations'
 - select 'Cancellation' and add a message including 'luxury car tax' and the date you want your registration to be cancelled
- through your registered tax agent or BAS agent
- by phone – if you're an authorised contact for the business, [phone](#) our business enquiries line
- by lodging the *Application to cancel registration* (NAT 2955) form, which you can order using our [online publication ordering service for business](#)^{EQ}.

Employer registration: working holiday makers

- <https://www.ato.gov.au/Business/Registration/Work-out-which-registrations->

[you-need/Taxation-registrations/Employer-registration--Working-Holiday-Makers/](#)

- Last modified: 28 Jun 2018
- QC 50743

You must register as an employer of working holiday makers if you employ – or plan to employ – workers who hold either a:

- Working Holiday visa (subclass 417)
- Work and Holiday visa (subclass 462).

You need to register before making the first payment to them.

To register as an employer of working holiday makers you must be registered for pay as you go (PAYG) withholding.

Note: Penalties may apply for failing to register.

Once you register as an employer of working holiday makers you must withhold tax for them:

- at 15% for the first \$37,000 earned
- using [foreign resident tax rates](#) for income earned over \$37,000.

If you don't register as an employer of working holiday makers, you must withhold tax for them:


- at 32.5% for income earned up to \$90,000
- using [foreign resident tax rates](#) for income earned over \$90,000.

How to register

If your business has an active ABN, you can register as a working holiday maker employer:

- online through our [Business Portal](#)^{EQ}
- through your registered tax agent or BAS agent
- by [phoning our business line](#) if you're an authorised business contact.

You can also:


- Download and complete the [Application to register a GST or PAYG withholding branch](#)  (PDF, 287KB) (NAT 14834)

If you do not have an ABN, but are registered for PAYG withholding, you can register as a working holiday maker employer using the tool below.

[Working holiday maker employer registration tool](#)

Print the confirmation screen displayed by the tool for your records or phone

13 28 66 to confirm your registration.

You can also download and complete the [Application to register a PAYG withholding account](#)  (PDF, 319KB) (NAT 3377) form.

View your registration

You will be able to view your registration on the Australian Business Register (ABR) by choosing one of the following login options:

- AUSkey (and are logging in from the USB or machine your AUSkey is installed from)
- myGov (if you have connected your [ABN to your myGov account](#))

If you have a tax or BAS agent, they can also view your registration on the ABR.

Next step:


- Download the [tax table](#) for working holiday makers.

See also:

- [Working holiday makers](#)
- [PAYG withholding](#)

Cancelling your registration

You can cancel your working holiday maker employer registration:

- online through our [Business Portal](#) 
- by phone 13 28 66.

Wine equalisation tax

- <https://www.ato.gov.au/Business/Registration/Work-out-which-registrations-you-need/Taxation-registrations/Wine-equalisation-tax/>
- Last modified: 06 Feb 2017
- QC 31794

Wine equalisation tax (WET) applies to wine manufacturers, wholesalers, and importers. WET is a tax of 29% of the wholesale value of wine. It is only payable if you are registered or required to be registered for GST.

If you operate a business that makes, imports or sells wines, you will need an ABN and be registered for GST and WET.

See also:

- [Wine equalisation tax](#)

How to register for WET

You can register for WET online through a [Business Portal](#)^{EQ} message:

- go to your Inbox, select 'New Message', then 'Registrations'
- select 'WET, fuel tax credit, LCT registration' and add a message including the following:
 - type of registration you are applying for – 'wine equalisation tax'
 - the date you want registration to take effect
 - the date you did, or will, become involved in manufacturing, wholesaling, importing or exporting alcoholic beverages
 - the percentage of your total turnover each of these represent - wine, beer, spirits, and other alcoholic beverages
 - a description of your activity in the alcoholic beverages industry (for example, manufacturer, wholesaler, importer, exporter, indirect marketer, retailer)

You can also register for WET:

- through your registered tax agent or BAS agent
- by phone – if you're an authorised contact for the business, [phone](#) our business enquiries line
- by lodging the *Add a new business account* (NAT 2954) form, which you can order using our [online publication ordering service for business](#)^{EQ}.

How to cancel your registration for WET

You can cancel your registration for WET:

- online through a [Business Portal](#)^{EQ} message
 - go to your Inbox, select 'New Message', then 'Registrations'
 - select 'Cancellation' and add a message including 'wine equalisation tax' and the date you want your registration to be cancelled
- through your registered tax agent or BAS agent
- by phone – if you're an authorised contact for the business, [phone](#) our business enquiries line
- by lodging the *Application to cancel registration* (NAT 2955) form, which you can order using our [online publication ordering service for business](#)^{EQ}.

Fuel tax credits

- <https://www.ato.gov.au/Business/Registration/Work-out-which-registrations-you-need/Taxation-registrations/Fuel-tax-credits/>

- Last modified: 15 Aug 2017
- QC 31795

You can claim credits for the fuel tax (excise or customs duty) included in the price of fuel you use in your business activities.

Some fuels and activities are not eligible for fuel tax credits, including:

- fuel used in light vehicles of 4.5 tonne gross vehicle mass (GVM) or less travelling on public roads
- aviation fuels
- alternative fuels (fuel tax credits may be available for some activities where alternative fuel is used. See the fuel tax credit eligibility tool to find out more)

Next step:

- Check your eligibility using the [fuel tax credit eligibility tool](#)

How to register for fuel tax credits

To register for fuel tax credits you'll also need to register for GST.

You can register for fuel tax credits online through a [Business Portal](#) message:

- go to your Inbox, select New Message, then Registrations
- select WET, fuel tax credits, LCT registration and add a message including the following
 - type of registration you are applying for - 'Fuel tax credits'
 - the date you want registration to take effect, noting that this date cannot be before the date of your GST registration or 1 July 2006 (when fuel tax credits commenced)
 - the type of fuel used in your business activities – diesel, petrol or other (if other, please specify)
 - whether the fuel is used in a vehicle with GVM greater than 4.5 tonnes travelling on a public road.
 - your financial institution account details (if you haven't already provided them to us)

You can also register for fuel tax credits:

- through your registered tax agent or BAS agent
- by phone
 - use our [automated self-help service](#) (available 24 hours a day, seven days a week)
 - [speak with a service representative](#) on our business enquiries line.
- by lodging the *Add a new business account* (NAT 2954) form – you can order this form using our [online publication ordering service for business](#).

How to cancel your registration for fuel tax credits

You can cancel your registration for fuel tax credits:

- online through a [Business Portal](#)^{EQ} message
 - go to your Inbox, select New Message, and then Registrations
 - select Cancellation and add a message including 'fuel tax credits' and the date you want your registration to be cancelled.
- through your registered tax agent or BAS agent
- by phone – if you're an authorised contact for the business, [phone](#) our business enquiries line
- by lodging the *Application to cancel registration* (NAT 2955) form, which you can order using our [online publication ordering service for business](#)^{EQ}.

See also:

- [Fuel tax credits – business](#)

Examples of business registrations

- <https://www.ato.gov.au/Business/Registration/Work-out-which-registrations-you-need/Examples-of-business-registrations/>
- Last modified: 06 Feb 2017
- QC 31804

The following examples show the types of registrations a business may need:

- [Example: Registration for a sole trader](#)
- [Example: Registration for a company](#)

Example: Registration for a sole trader

Nguyen is a qualified electrician. He starts his own part-time business, doing jobs on customer premises and at his workshop. Some of his business details are:

- Business structure: sole trader
- Expected turnover: \$40,000 per year
- Staff: works alone.

Initial business registrations for Nguyen

<input checked="" type="checkbox"/> ABN	Nguyen registers for his ABN online at the Australian Business Register ^{EQ} (ABR). He can easily do his business name registration at the same time.
<input checked="" type="checkbox"/>	As a sole trader, Nguyen uses his individual TFN. He doesn't

TFN	need a separate TFN for his business.
<input checked="" type="checkbox"/> Online services	By registering for a personal myGov account and linking it to the ATO, Nguyen can do tax transactions for his business online. He can do this using our Online services for individuals and sole traders .
<input checked="" type="checkbox"/> GST	The expected GST turnover from his business is less than \$75,000 so Nguyen doesn't have to register for GST. He decides not to register, which means he can't charge GST or claim GST credits. He can register later if he needs to.
<input checked="" type="checkbox"/> PAYG withholding	Nguyen plans to work alone, with no employees. He can register later if he needs to.
<input checked="" type="checkbox"/> Fringe benefits tax	Nguyen has no employees.
<input checked="" type="checkbox"/> Business name	Nguyen can register his business name 'Nguyen's All Electrical' on the Australian Business Register ²⁷ when he registers for an ABN.

Later, Nguyen decides to put more time into his business. He expects his business sales to increase to \$90,000 per year.

Adding GST registration

<input checked="" type="checkbox"/> GST	Nguyen's projected GST turnover is now \$75,000 or more, so he must register for GST within 21 days of when he starts putting more time into his business. Nguyen will then charge GST on his sales, and will be entitled to claim GST credits for any business purchases that include GST.
--	---

Example: Registration for a company

Renee starts her own clothing shop. At the same time she creates a company, Renee Fashions Pty Ltd, through which she runs the business. Some of her business details are:

- Business structure: company
- Expected turnover: \$190,000 per year
- Staff: three (including Renee).

Business registrations for Renee Fashions Pty Ltd

<input checked="" type="checkbox"/> ACN	Before doing her tax registrations, Renee must register her company with Australian Securities & Investments Commission (ASIC) and obtain an Australian company number.
<input checked="" type="checkbox"/> ABN	The company needs an ABN as it must register for GST. Renee does her ABN registration online at the Australian Business Register (ABR). If she wants to, Renee can also register for her business name, other tax registrations, and an AUSKey at the same time.
<input checked="" type="checkbox"/> TFN	The company needs a separate TFN.
<input checked="" type="checkbox"/> Secure online authentication	To do the company's tax transactions online, Renee needs a secure way to verify her business identity online. Renee can choose to use either Manage ABN Connections or an AUSKey to do this.
<input checked="" type="checkbox"/> Online services	Renee can do tax transactions for her business online using online services .
<input checked="" type="checkbox"/> GST	The company must register for GST because its expected annual GST turnover is more than \$75,000.
<input checked="" type="checkbox"/> PAYG withholding	As an employer, Renee Fashions Pty Ltd will need to withhold tax from wages and must register for PAYG withholding.
<input checked="" type="checkbox"/> Fringe benefits tax	Renee plans to have private use of a company car, which is a fringe benefit.
<input checked="" type="checkbox"/> Business name	Renee can register the company's business name on the Australian Business Register when she registers it for an ABN.

Other registrations

- <https://www.ato.gov.au/Business/Registration/Work-out-which-registrations->

[you-need/Other-registrations/](#)

- Last modified: 06 Feb 2017
- QC 31799

Your business may need other licences, permits or registrations to operate.

State government licences

Some businesses need licences to operate. These are usually issued by your state government. Most states have a small business department that can tell you what licences you need and how to get them.

See also:

- [business.gov.au – business and company registration](#) [↗]

Council permits

You may also need a council permit to operate your business; for example, to use a building for a specific purpose, or sell food or dangerous goods.

Check any requirements with your local council.

Update your details

- <https://www.ato.gov.au/Business/Registration/Update-your-details/>
- Last modified: 19 Jun 2018
- QC 31782

It is a legal requirement to tell the Registrar of the Australian Business Register (ABR) within 28 days of any changes in your registered business details. These include changes to your:

- postal, email or business address
- associates
- main business activity
- Australian Company Number (ACN) or Australian Registered Body Number (ARBN)
- public officer (this must be in writing and include the public officer's name and a contact address)
- name of trustees.

You should also tell us about any changes to your:

- entity name or registered business name (registered with the Australian Securities & Investments Commission)
- authorised contact person

- financial institution account details.

We use this information to update the ABR. We may pass on the changes to other government agencies where we are authorised to do so.

How to update your details

You can update your details:

- online through [Australian Business Register](#)^{external link} or [Business Portal](#)^{external link}
- by phone – if you're an authorised contact for the business, [phone us](#) on the business enquiries line (not applicable for adding or updating public officer details)
- by lodging a form – order the *Change of registration details* form (NAT 2943) using our [online publication ordering service for business](#)^{external link}
- through your registered tax agent or BAS agent.

Authorised contact

Only primary contacts (including public officers), authorised contacts, registered tax agents, registered BAS agents, temporarily appointed tax professionals and specialist tax advisers can contact us on behalf of an entity.

Different entity types will have different primary contacts. For example:

- If the trustee for a trust is a company, the primary contact will be the public officer.
- If the trustee is a company that isn't registered with us, and therefore doesn't have a public officer, it is the director of the trustee company as listed with ASIC.

Updating AUSKey authorised contact

You should ensure that any update to your authorised contacts also includes a review of who has AUSKey access in your business. You may need to cancel or apply for newly appointed authorised contacts where applicable.

See also:

- [Primary contact and authorised contacts](#)

Our commitment to you

We are committed to providing you with accurate, consistent and clear information to help you understand your rights and entitlements and meet your obligations.

If you follow our information and it turns out to be incorrect, or it is misleading and you make a mistake as a result, we will take that into account when determining what action, if any, we should take.

Some of the information on this website applies to a specific financial year. This is clearly marked. Make sure you have the information for the right year before making decisions based on that information.

If you feel that our information does not fully cover your circumstances, or you are unsure how it applies to you, contact us or seek professional advice.

Copyright notice

© Australian Taxation Office for the Commonwealth of Australia

You are free to copy, adapt, modify, transmit and distribute this material as you wish (but not in any way that suggests the ATO or the Commonwealth endorses you or any of your services or products).