Australian Government
Australian Taxation Office

Statement by a supplier

Complete this statement if you:

- are an individual or a business
- have supplied goods or services to an other enterprise (the payer), and
- are not required to quote an Australia business number (ABN).

Payers must withhold 46.5% of the total payment it makes to you for a supply that you make as part of your enterprise you carry on in Australia, unless an ABN has been quoted or there is no need to quote an ABN.

HOW TO COMPLETE THE STATEMENT

- Print clearly in BLOCK LETTERS using a black pen only.
- Use BLOCK LETTERS and print one character in each box.

S M I T H S T

- Place X in ALL applicable boxes.

Section A: **Supplier details**

1 Your name?

2 Your address?

Suburb/town | State/territory | Postcode

3 Your reason/s for not quoting an ABN? Place X in the appropriate box/es.

- ☐ The payer is not making the payment in the course of carrying on an enterprise in Australia.
- ☐ The supplier is an individual aged under 18 years and the payment does not exceed $120 a week.
- ☐ The payment does not exceed $75, excluding any goods and services tax (GST).
- ☐ The supply that the payment relates to is wholly input taxed.

  The supplier is an individual and has given the payer a written statement to the effect that the supply:

  - ☐ is made in the course or furtherance of an activity done as a private recreational pursuit or hobby, or
  - ☐ is wholly of a private or domestic nature (from the supplier's perspective).
- ☐ The supply is made by an individual or partnership without a reasonable expectation of profit or gain.
- ☐ The supplier is not entitled to an ABN as they are not carrying on an enterprise in Australia.
- ☐ The whole of the payment is exempt income for the supplier.

Section B: **Declaration**

Under pay as you go (PAYG) legislation and guidelines administered by the Tax Office, the named supplier is not quoting an ABN for the current and future supply of goods or services for the reason or reasons indicated.

Name of supplier (or authorised person)

Signature of supplier (or authorised person)

Daytime phone number

Date

Day / Month / Year

Penalties apply for deliberately making a false or misleading statement.

Do not send this statement to the Tax Office.
Give the completed statement to any payer that you are supplying goods or services to. The payer must keep this document with other records relating to the supply for 5 years.

Payers can check ABN records of suppliers by visiting **www.abr.business.gov.au** or phoning **13 72 26** 24 hours a day, 7 days a week.