

Australian Business Number (ABN)

The Australian Business Number (ABN) provides a single identifier when dealing with the tax office or other government departments and agencies. You need an ABN when interacting with the ATO regarding:

- GST (eg to claim GST credits)
- The Diesel and Alternative Fuels Grants Scheme
- Luxury Car Tax
- Wine Equalisation Tax
- Applying for an endorsement as a deductible gift recipient
- Applying for an endorsement as an income tax exempt charity

NOTE: You can also use an ABN to interact with the ATO on the PAYG system and Fringe Benefits Tax.

To qualify for an ABN, you must be a company registered under Corporations Law in Australia or a business entity carrying on an enterprise in Australia. You will need an ABN if:

- Your GST turnover is \$75, 000 or more
- You are a nonprofit organisation with a GST turnover of \$150, 000 or more
- You need to be endorsed as a gift deductible recipient
- You need to be endorsed as an income tax exempt charity