# Statement by a supplier

**Reason for not quoting an Australian business number (ABN) to an enterprise**

<table>
<thead>
<tr>
<th>Name of supplier</th>
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<tbody>
<tr>
<td>Address of supplier</td>
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Under the pay as you go legislation and guidelines produced by the Tax Office, I provide you with a written statement that explains why I have not quoted an ABN for the current and future supply of goods and services to you.

- The supply is made to you in my capacity as an individual, and the supply is made in the course of an activity that is a **private recreational pursuit or hobby**  
  - [ ]

- The supply is made to you in my capacity as an individual, and the supply is wholly of a **private or domestic nature for me**  
  - [ ]

- **I (or the supplier that I represent) am/is a non-resident who is not carrying on an enterprise in Australia**  
  - [ ]

- The whole of the payment that I (or the supplier that I represent) will receive for the supply is **exempt from income tax**  
  - [ ]

- **I (or the partnership that I represent) have no reasonable expectation of profit or gain from the activity undertaken and consider that I (or the partnership that I represent) do not meet the definition of enterprise for tax purposes**  
  - [ ]

For this reason I am not quoting you an ABN. You should not withhold an amount from the payment you make to me for the supply. I agree to advise you in writing if circumstances change to the extent that this statement becomes invalid.

<table>
<thead>
<tr>
<th>Name of authorised person (if not the supplier)</th>
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<tbody>
<tr>
<td>Signature of supplier or authorised person</td>
<td></td>
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<tr>
<td>Daytime contact phone number</td>
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</table>

**Date**  

It is an offence to make a false or misleading statement.

**The person or entity to whom this statement is made should retain the statement for 5 years**
Should your suppliers quote their ABN? ... a guide for business

From 1 July 2000, anyone carrying on an enterprise (this is usually a business) should quote their Australian business number (ABN) in relation to goods or services they supply to another enterprise. If they don’t, the general rule is that the payer must withhold 48.5% from the payment to the supplier and send the withheld amount to the Tax Office. Some supplies are excluded from this rule.

This means when you purchase something for use in your business, you must:

An ABN must be quoted to you before you make any payment for the supply. Normally an ABN will be quoted on the supplier’s invoice and you keep this invoice in your business records.

A supplier may also quote their ABN to you on another document as long as it relates to the supply they are making. For example, their ABN can be quoted on:
- a quotation notice that relates to the supply
- a renewal notice for insurance or subscriptions
- an order form that you used to order the supply
- a contract or lease document
- a catalogue produced by the supplier, or
- a voluntary withholding agreement.

A supplier should quote their ABN to you if they are carrying on an enterprise.

For tax purposes, enterprise means a business and also includes such activities as:
- a service provided to you by a contractor
- the rent of a commercial property, and
- most other things in the nature of trade.

But enterprise does not include an activity carried on:
- as an employee or a labour hire worker, or
- as a private recreational pursuit or hobby (for example, where someone sells you handicrafts they make as a hobby).

**Points to note**
The requirement to quote an ABN applies if some or all of the goods or services are supplied after 30 June 2000 and payment is made after 30 June 2000.

Your supplier only needs to quote their ABN if the payment you make relates to your business. If the payment is private for you, your supplier does not need to quote their ABN.

The requirement to quote an ABN applies whether or not you are, or your supplier is, registered for GST.

The information on this card is current at February 2004.