





## Section C: Do you want to cancel the entity's GST registration?

No  Go to section D. Yes  Complete this section.

The entity cannot cancel its GST registration if:

- its GST turnover meets or exceeds the registration turnover threshold of \$75,000 (or \$150,000 for non-profit organisations). The turnover threshold is GST-exclusive.
- it supplies taxi or limousine travel for fares. Taxi and limousine drivers who are carrying on an enterprise supplying travel for fares must remain registered for GST irrespective of their turnover
- it represents an incapacitated entity that is registered or required to be registered for GST
- it is a resident agent acting for a non-resident that is registered or required to be registered for GST, or
- it has current recipient created tax invoice arrangements with one or more of its suppliers or customers.

 You may have certain obligations when cancelling your GST registration such as repaying refunds of GST credits that you received while registered. Go to [www.ato.gov.au](http://www.ato.gov.au) and read *Leaving the GST system* (NAT 14829).

 The entity cannot remain registered for fuel tax credits, luxury car tax or wine equalisation tax once its GST registration has been cancelled.

### 9 Is the entity's GST turnover less than \$75,000 (or \$150,000 for non-profit bodies)?

No  The entity is not eligible to cancel its GST registration. You can phone us for more information. Yes

### 10 Is the entity:

- supplying taxi or limousine travel for fares
- a representative of an incapacitated entity, or
- a resident agent acting for a non-resident?

No  Yes  The entity is not eligible to cancel its GST registration. You can phone us for more information.

### 11 What is the reason for cancelling the entity's GST registration?

- the entity has never operated on a GST registered basis (see definition on page 1), or
- the entity stopped or will stop operating on a GST registered basis. Provide the date that this occurred or will occur.

Day / Month / Year  
  /   /

## Section D: Do you want to cancel the entity's registration for PAYG withholding, luxury car tax, wine equalisation tax or fuel tax credits?

No  Go to section E. Yes  Complete this section.

### 12 Which of the following registrations does the entity want to cancel? (Place in all applicable boxes.)

- pay as you go withholding  
(You cannot use this form to cancel a PAYG instalment obligation. See page 1 for more information.)
- wine equalisation tax
- luxury car tax
- fuel tax credits

### 13 From what date does the entity want the cancellation to take effect?

Day / Month / Year  
  /   /

