

Australian Business Number (ABN)

Last updated: September 2022

What is an ABN?

The Australian Business Number is a unique 11-digit identifier issued by the Australian Business Register which is operated by the Australian Taxation Office.

Do Sporting Organisations need to register for an ABN to achieve income-tax exempt status?

Yes, as of the 1st of July 2020 sporting clubs need to register for an ABN and apply for registration as a tax-exempt, not for profit association, otherwise they risk losing their tax exemption.

If I register for an ABN does this mean I also have to register for GST?

No, registering for an ABN does not mean that a club must also register for GST. If a club's turnover is below \$75,000 or \$150,000 if they are not-for-profit, then the club is **not** required to register for GST. [ATO - Do I have to Register for GST](#)

It is important to note that some clubs would be better off registering for GST because of the ability to claim input tax credits on the goods and services purchased in connection with their activities. We advise that before registering for GST, we recommend that you seek advice from a CPA or CA Public Practice.

What is the cost to apply for an ABN?

The Australian Business Register (ABR) External site does not impose a fee for applying for an ABN online or by paper application.

If you consult a tax agent to complete an application for you, they may charge a fee for their services.

How do you apply for an ABN?

You can apply for an ABN via The Australian Business Register (ABR) External site.

[Apply for an ABN](#)

What is the cost to register for GST?

There is no cost involved in registering your business for GST once you have your ABN.

If you consult a tax agent to complete the process for you, they may charge a fee for their services.

How do you register for GST?

Once you have an ABN, you can register for GST via:

- the ATO [Business Portal](#)
- phone to the ATO on 13 28 66
- completing the *Add a new business account* (NAT 2954) form. You can order one of these forms using our [online publication ordering service](#).