



# Appointment or cessation of a representative of an incapacitated entity

## WHO SHOULD COMPLETE THIS FORM?

You should complete this form if you are an insolvency practitioner and you are appointed as a representative of an incapacitated entity.

## HOW TO LODGE THE FORM

Make a copy of your completed form for your own records before you do one of the following:

### Secure messaging in our Business Portal

Send this form as an attachment to a secure message under the Insolvency subject in the Business Portal.

### Fax or mail

Complete and attach the *Debt insolvency cover sheet* available on our website at [www.ato.gov.au/insolvencycontact](http://www.ato.gov.au/insolvencycontact) and send your form by either:

- faxing it to us on **1300 726 594**
- mailing it to us at  
**Australian Taxation Office**  
**PO Box 9003**  
**Penrith NSW 2740**

### Signing the form

Make sure you have answered all the relevant questions correctly and read the privacy statement before you sign and date the form. An incomplete form may delay processing.

➔ For more information, visit  
[www.ato.gov.au/insolvencyappointment](http://www.ato.gov.au/insolvencyappointment)

## Section A: Incapacitated entity details

Name of entity

Date of birth (if applicable)

Day      Month      Year  
  /   /

Tax file number (TFN)

       

ⓘ We are authorised under the *Taxation Administration Act 1953* (TAA 1953) to ask for a TFN. You do not need to provide one. However, if you don't it may result in a delay in processing your form.

Australian company number (ACN) (if applicable)

       

Australian business number (ABN) (if applicable)

         

Postal address

Suburb/town

State/territory

   

(Australia only)

Postcode

     

(Australia only)

Country if other than Australia

Related entity names

ⓘ Provide details of related entities that will help us identify the incapacitated entity. If you have provided the incapacitated entity's TFN, ACN or ABN, go to the next question.

Is, or was, the entity the trustee of a trust?

Unsure  No  Yes

What is the ABN of the trust?

## Section B: Representative details

### Name of appointed representative

Representative 1

Title: Mr  Mrs  Miss  Ms  Other

Family name

First given name

Other given names

Representative 2

Title: Mr  Mrs  Miss  Ms  Other

Family name

First given name

Other given names

### Name of representative's firm

  

### Request for direct access to client details in the Business Portal (voluntary administrators and liquidators only).

Do you want to request direct client access to manage this appointment using our Business Portal?

No  Yes  What is the ABN that your Auskey is registered to?     
(Your firm's ABN)

### Contact person

Title: Mr  Mrs  Miss  Ms  Other

Family name

First given name

Other given names

Phone (area code/number)

Facsimile (area code/number)

Email

### Postal address

  

Suburb/town

State/territory

(Australia only)

Postcode

(Australia only)

Country if other than Australia

### Business address

  

Suburb/town

State/territory

(Australia only)

Postcode

(Australia only)

Country if other than Australia

## Section C: Appointment or cessation details

Type of administration

Method of appointment

Appointment by court order  Appointment by instrument  Appointment by resolution

Other  Please specify

This form will be accepted as compliant with the notification requirements under subsections 260-45(2) (liquidators) and 260-75(2) (receivers) of Schedule 1 to the TAA 1953.

Date appointed

Day / Month / Year  
 /  /

Sequestration number

Sequestration year

What is the status of your appointment?

New appointment  Go to section D

Appointment has ceased  Select one of the following: Receiver/receiver manager ceased

Administration ceased, liquidator appointed

Administration ceased, Deed of Company Arrangement entered – you are the deed administrator

Administration ceased, Deed of Company Arrangement entered – you are not the deed administrator

Administration ceased, company returned to directors

Liquidation finalised

Other  Provide details below

Other details

Date representation ceased or changed

Day / Month / Year  
 /  /

**!** If you are using the form to advise us of the cessation of your representation, you do not need to complete the remaining questions. Go to section I – Declaration to sign and submit your form.

This form will be accepted as compliant with the notification requirement for representatives of incapacitated entities when they cease their appointment under section 58-30 of the *A New Tax System (Goods and Services Tax) Act 1999*.

## Section D: Tax obligations

Does the entity have any outstanding superannuation obligations?

No  Yes  Unsure

Do you anticipate having any tax obligations for the following

Goods and services tax (GST) No  Yes  Unsure

**!** In your role as a representative, you must be registered for GST if the incapacitated entity is registered or required to be registered. By answering 'yes' to GST, you are requesting that we register you for GST in your role as representative of the incapacitated entity identified in section A of this form.

PAYG (pay as you go) withholding No  Yes  Unsure

Income tax instalments No  Yes  Unsure

Fringe benefits tax (FBT) No  Yes  Unsure

Other

No  Yes  Unsure

Preferred GST reporting method

Cash  Accrual

## Section E: Your bank account details

(Note – this must not be a practitioner's trust account). We are unable to refund credits until this information is provided.

BSB code (must be 6 digits)

Account number

Account name

**➤** For more information, refer to [PS LA 2011/22 Refunds of running balance account surpluses and credits - Commissioner's discretion to retain amounts.](#)

## Section F: Dividends

Expectation of dividends

No  Yes  Unsure

## Section G: GST groups

Is the entity part of a GST group? No  **➤** Go to next section Yes  Unsure

Is the entity a GST group representative member? No  Yes  Unsure

Has the entity entered into an indirect tax sharing agreement? No  Yes  Unsure

**!** The entity can only continue to be the GST group representative member if all the members of the group have a representative appointed.

**➤** If you want to remove an incapacitated entity from a GST group or make an election as a representative of a GST group representative member, use the [GST group – notification of forming, changing or cancelling \(NAT 2952\)](#) form.

