



# What to do if a supplier does not quote an ABN?

Frequently Asked Questions

Uniting Church SA ABN 25 068 897 781

If a supplier does not quote an ABN, your congregation cannot claim a GST input tax credit for that supply. If the total payment for the goods or services is more than \$75, excluding any GST, you must withhold 47% of the payment and pay it to the Tax Office.

Please note that if you forget to withhold the 47% tax, and pay the full amount of the invoice to the supplier, you are still liable to send 47% to the ATO.

If the supplier says they have applied for an ABN but not yet received it from the Tax Office, you could offer to delay the payment for a few days until the ABN is received.

You do *not* have to withhold an amount from a payment if:

- the payer is not making the payment in the course of carrying on an enterprise in Australia
- the supplier is an individual aged under 18 years and the payment does not exceed \$350 a week
- the payment is \$75 or less, excluding any goods and services tax (GST)
- the supply that the payment relates to is wholly input taxed
- the supply is made by an individual or partnership without a reasonable expectation of profit or gain
- the supplier is not entitled to an ABN as they are not carrying on an enterprise in Australia
- the whole of the payment is exempt income for the supplier, or
- the supplier is an individual and has given you a written statement (known as a Statement by a Supplier), available at <https://www.ato.gov.au/uploadedFiles/Content/MEI/downloads/Statement%20by%20a%20supplier.pdf>

which states that the supply is either:

- made in the course or furtherance of an activity done as a private recreational pursuit or hobby, or
- wholly of a private or domestic nature (from the supplier's perspective).

If you are required to withhold an amount, you must:

- Be registered for PAYG withholding (this is different from registering for an ABN or GST). If you withhold, you should call the ATO on 13 28 66 to register as a withholder. If you are withholding from employee wages, you are already registered as a withholder.
- Withhold 47% from the payment unless an exception applies (as above).
- Report and pay the withheld amounts to the ATO using your activity statement.
- Complete a PAYG payment summary – withholding where ABN not quoted (NAT 3283), providing a copy to the supplier at the time of payment or as soon as possible afterwards. Suppliers can use the payment summary to claim a credit in their income

tax return for the amount withheld. This payment summary form is available from the ATO. It can be ordered by phoning 1300 720 092.

- Keep a copy of the payment summary with your records.
- After the end of the tax year in which the transaction occurred, complete a PAYG withholding where ABN not quoted – annual report (NAT 3448). This form will also need to be obtained from the ATO and can be ordered by phoning 1300 720 092.

For more information, call CBU on 8236 4215.

### Contact details

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