## ATO – Cancellation of ABNs no longer operating Information

- We are able to implement a cancellation process in instances where the club is no longer operating, and the authorised contacts on file are not able to request the cancellation themselves.
- ATO undertakes a QA process on each ABN that involves checking for transactions on bank accounts etc, so if there has been any activity in the past 12 months we won't be able to proceed.
- We ask that ABNs are carefully identified to ensure they are not operating. This will save us time going back and forth as the QA process is quite time consuming.
- We will need a notice from someone with authority that oversees the clubs in the university.
  This could be on uni, or student union/guild letter head and outline relevant facts and the
  request to cancel. The notice should be accompanied by the identified ABNs and names,
  preferably in excel format.
- Any ABN cancellations will be effective from the date they are processed we can't really take a retrospective approach. ATO will issue a notice once cancelled.

We will then forward to our registrations team for action.

Please let me know if you have any questions.

Kind regards,

## Melinda Knight

Assistant Director | NFP Integrity and Guidance

Not-for-profit, Government and New Measures | Small Business

**Australian Taxation Office** 

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