



**Australian Government**  
**Australian Taxation Office**

## ◀ PAYG withholding

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### What if a worker provides an ABN?

The provision of an individual's Australian business number (ABN), does not change your obligation to withhold from their payments. They must provide you with their TFN.

Individual workers under a labour-hire arrangement are not entitled to an ABN (or to register for GST) if this is the only way they obtain work. However, they may have an ABN (and be registered for GST) because of other unrelated business activities.

Under the labour-hire withholding rules, individuals and sole traders are treated the same even if the sole trader:

- has a registered business name
- has a trade name
- has an ABN
- is registered for GST.

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### Our commitment to you

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We are committed to providing you with accurate, consistent and clear information to help you understand your rights and entitlements and meet your obligations.

If you follow our information and it turns out to be incorrect, or it is misleading and you make a mistake as a result, we will take that into account when determining what action, if any, we should take.

Some of the information on this website applies to a specific financial year. This is clearly marked. Make sure you have the information for the right year before making decisions based on that information.

If you feel that our information does not fully cover your circumstances, or you are unsure how it applies to you, contact us or seek professional advice.

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