



PAYG withholding where ABN not quoted – annual report

How to complete the form when you have to report amounts you withheld from a supplier (NAT 3448).

Last updated 10 September 2025

Use this form when reporting amounts you withheld from a supplier that did not quote their Australian business number (ABN).

You must include all known details for each payee from which you withheld amounts. So you are not required to include copies of individual payment summaries with this annual report when lodging it. These should be kept for your records.

If you are a business in the building and construction industry, you need to report to us the total payments you make to each contractor for building and construction services each year.

These payments are reported to us on the **Taxable payments annual report**, including any amounts withheld from payments made to contractors that didn't quote an ABN during the financial year.

Don't include any amounts in the *PAYG withholding where no ABN quoted – annual report* (NAT 3448) that you have already reported in the *Taxable payments annual report*.

For more information see:

- [PAYG payment summary – withholding where ABN not quoted guidelines](#)
- [Taxable payments reporting – building and construction industry](#)
- [Annual reporting](#)

- Privacy notice – PAYG withholding where ABN not quoted – annual report

If you don't want to use the paper form, the *PAYG withholding where ABN not quoted – annual report* can be lodged online.

For more information, see [Lodging your PAYG withholding annual reports online](#).


How to get this publication

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- phone our publications distribution service on **1300 720 092**.

Note: You can speak to an operator between 8:00 am and 6:00 pm Monday to Friday. Before you phone, check whether there are other publications you may need – this will save you time and help us. You need the full title for each publication you order.

Next step

View a sample of this publication – [PAYG withholding where ABN not quoted – annual report \(NAT 3448, PDF, 190KB\)](#) 

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