



# **A New Tax System (Australian Business Number) Act 1999**

**No. 84, 1999**

## **Compilation No. 31**

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Prepared by the Office of Parliamentary Counsel, Canberra

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## About this compilation

### This compilation

This is a compilation of the *A New Tax System (Australian Business Number) Act 1999* that shows the text of the law as amended and in force on 14 October 2024 (the *compilation date*).

The notes at the end of this compilation (the *endnotes*) include information about amending laws and the amendment history of provisions of the compiled law.

### Uncommenced amendments

The effect of uncommenced amendments is not shown in the text of the compiled law. Any uncommenced amendments affecting the law are accessible on the Register ([www.legislation.gov.au](http://www.legislation.gov.au)). The details of amendments made up to, but not commenced at, the compilation date are underlined in the endnotes. For more information on any uncommenced amendments, see the Register for the compiled law.

### Application, saving and transitional provisions for provisions and amendments

If the operation of a provision or amendment of the compiled law is affected by an application, saving or transitional provision that is not included in this compilation, details are included in the endnotes.

### Editorial changes

For more information about any editorial changes made in this compilation, see the endnotes.

### Modifications

If the compiled law is modified by another law, the compiled law operates as modified but the modification does not amend the text of the law. Accordingly, this compilation does not show the text of the compiled law as modified. For more information on any modifications, see the Register for the compiled law.

### Self-repealing provisions

If a provision of the compiled law has been repealed in accordance with a provision of the law, details are included in the endnotes.

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# Contents

<b>Part 1—Preliminary</b>	1
<b>Division 1—Formalities</b>	1
1 Short title.....	1
2 Commencement .....	1
<b>Division 2—Objects</b>	2
3 Objects .....	2
<b>Division 3—Application of this Act</b>	3
4 Crown bound by this Act.....	3
5 Application to government entities, non-profit sub-entities, superannuation funds and certain RSE licensees.....	3
5A Application to religious practitioners and religious institutions.....	3
6 Application of <i>Criminal Code</i> .....	4
7 Application to the external Territories.....	4
<b>Part 2—Registering for ABN purposes</b>	5
<b>Division 4—Registration</b>	5
8 Are you entitled to an ABN? .....	5
9 Applying for an ABN .....	5
9A Applying for registration of representatives .....	6
10 Registrar must register you if conditions met.....	6
10A Registrar must register your representative if conditions met .....	7
11 Steps taken by Registrar to register you .....	7
11A Steps taken by Registrar to register your representative.....	8
12 If you are registered, notices may be sent to you at your registered address for service.....	8
13 Refusal to register .....	9
<b>Division 5—Your obligations if you are registered</b>	11
14 You must notify Registrar of changes to matters set out in the Register .....	11
15 Obligation to give Registrar information if requested .....	11
16 Application of sections 14 and 15 to partnerships, unincorporated associations and bodies and certain RSE licensees .....	13
<b>Division 6—Variation and cancellation of registration</b>	15
17 Registrar may change your ABN.....	15

---

18	When your registration can be cancelled.....	15
19	Reinstating your registration.....	17
<b>Division 8—Review of reviewable ABN decisions</b>		18
21	Review of reviewable ABN decisions .....	18
<b>Division 9—Offences</b>		19
23	Identification offences .....	19
<b>Part 3—Administration</b>		20
<b>Division 10—The Australian Business Register</b>		20
24	The Australian Business Register .....	20
25	Entries in the Australian Business Register .....	20
26	Access to certain information in the Australian Business Register .....	21
27	Evidentiary value of the Australian Business Register.....	23
<b>Division 11—Other administrative matters</b>		25
28	The Registrar.....	25
29	Annual report on operation of this Act .....	25
29A	Adjustments to details.....	26
30	Protection of confidentiality of information .....	26
31	Regulations .....	29
<b>Part 4—Rules for interpreting this Act</b>		30
<b>Division 12—Identifying defined terms</b>		30
32	When defined terms are identified.....	30
33	When terms are <i>not</i> identified.....	30
34	Identifying the defined term in a definition .....	30
<b>Division 13—What forms part of this Act</b>		31
35	What forms part of this Act .....	31
36	What does not form part of this Act .....	31
<b>Division 15—The Dictionary</b>		32
41	Dictionary .....	32
<b>Endnotes</b>		37
<b>Endnote 1—About the endnotes</b>		37
<b>Endnote 2—Abbreviation key</b>		39
<b>Endnote 3—Legislation history</b>		40
<b>Endnote 4—Amendment history</b>		46

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**An Act to implement A New Tax System by  
establishing a Register of Australian Business and  
providing for the issue of Australian Business  
Numbers, and for related purposes**

**Part 1—Preliminary**

**Division 1—Formalities**

**1 Short title**

This Act may be cited as the *A New Tax System (Australian Business Number) Act 1999*.

**2 Commencement**

This Act commences on the day on which it receives the Royal Assent.

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\*To find definitions of asterisked terms, see the Dictionary, starting at section 41.

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## Division 2—Objects

### 3 Objects

#### *Main object*

- (1) The main object of this Act is to make it easier for businesses to conduct their dealings with the Australian Government. This is done by establishing a system for registering businesses and issuing them with unique identifying numbers so that they can identify themselves reliably:
  - (a) in all their dealings with the Australian Government; and
  - (b) for all other Commonwealth purposes.
- (2) Without limiting paragraph (1)(b), the main object of this Act includes allowing businesses to identify themselves reliably for the purposes of \*taxation laws.

#### *Reducing registration and reporting requirements*

- (3) The objects of this Act also include reducing the number of government registration and reporting requirements by making the system available to State, Territory and local government regulatory bodies.

Note: Section 30 facilitates this object by enabling the Registrar to provide information collected under this Act to State, Territory and local government bodies.

#### *Multi-agency dealings*

- (4) The objects of this Act also include allowing the \*Registrar to register and maintain details about representatives of \*businesses that are registered under this Act, for the purpose of facilitating electronic dealings by those businesses with \*government entities.

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\*To find definitions of asterisked terms, see the Dictionary, starting at section 41.

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## Division 3—Application of this Act

### 4 Crown bound by this Act

This Act binds the Crown in each of its capacities, but does not make the Crown liable to be prosecuted for an offence.

### 5 Application to government entities, non-profit sub-entities, superannuation funds and certain RSE licensees

- (1) This Act applies to a \*government entity, a \*non-profit sub-entity or a \*superannuation fund as if it were an \*entity \*carrying on an \*enterprise in \*Australia.
- (2) This Act applies to an \*RSE licensee, or an applicant for an \*RSE licence, that is a group of individual trustees as if the group were an \*entity \*carrying on an \*enterprise in \*Australia.

### 5A Application to religious practitioners and religious institutions

If a \*religious practitioner:

- (a) does an activity, or a series of activities:
  - (i) in pursuit of his or her vocation as a religious practitioner; and
  - (ii) as a member of a religious institution; and
- (b) does not do the activity, or series of activities, as an employee or agent of the religious institution or another entity;

this Act applies as if the activity, or series of activities, had been done by the religious institution and not by the religious practitioner.

Note: This will mean that such an activity will be an enterprise of the religious institution and not an enterprise of the religious practitioner.

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\*To find definitions of asterisked terms, see the Dictionary, starting at section 41.

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**Part 1** Preliminary

**Division 3** Application of this Act

Section 6

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**6 Application of *Criminal Code***

The *Criminal Code* applies to all offences against this Act.

**7 Application to the external Territories**

This Act extends to every external Territory.

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\*To find definitions of asterisked terms, see the Dictionary, starting at section 41.

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## **Part 2—Registering for ABN purposes**

### **Division 4—Registration**

#### **8 Are you entitled to an ABN?**

- (1) \*You are entitled to have an Australian Business Number (\*ABN) if:
  - (a) you are \*carrying on an \*enterprise in \*Australia; or
  - (b) in the course or furtherance of carrying on an enterprise, you make \*supplies that are \*connected with the indirect tax zone.

##### *Corporations Act companies*

- (2) A \*Corporations Act company is entitled to have an Australian Business Number (\*ABN).

##### *Limited registration entities*

- (3) However, a limited registration entity (within the meaning of the *A New Tax System (Goods and Services Tax) Act 1999*) is not entitled to an \*ABN.

#### **9 Applying for an ABN**

- (1) To get an \*ABN, \*you must apply to the \*Registrar to be registered in the \*Australian Business Register.

Note 1: You may apply yourself or someone may apply on your behalf.

Note 2: If you are registered, you will be allocated an ABN and your ABN will be entered in the Register (see subsection 11(1)).

- (2) \*Your application must be in the \*approved form.
- (3) That form may request, but not compel, \*you to provide your \*TFN or that of an \*associate.

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\*To find definitions of asterisked terms, see the Dictionary, starting at section 41.

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**Part 2** Registering for ABN purposes

**Division 4** Registration

**Section 9A**

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Note: Including a TFN in an application will not be an offence against subsection 8WB(1) of the *Taxation Administration Act 1953* (see paragraph 8WB(1A)(a) of that Act).

**9A Applying for registration of representatives**

- (1) If \*you are registered in the \*Australian Business Register, or you are applying to be so registered, you may make an application to the \*Registrar requesting the Registrar to register details about a nominated representative (who is an individual) for the purpose of facilitating your electronic dealings with \*government entities.
- (2) An application must be in the \*approved form.
- (3) That form may request, but not compel, the provision of:
  - (a) the \*TFN of the representative; and
  - (b) the TFN of the individual (the ***nominating individual***) who is to sign the declaration in the form.

Note: Including a TFN in an application will not be an offence against subsection 8WB(1) of the *Taxation Administration Act 1953* (see paragraph 8WB(1A)(a) of that Act).

**10 Registrar must register you if conditions met**

- (1) The \*Registrar must register \*you in the \*Australian Business Register if:
  - (a) you have applied under section 9; and
  - (b) the Registrar is satisfied that you:
    - (i) are entitled to have an \*ABN; or
    - (ii) are likely to be entitled to have an ABN by the date specified in your application; and
  - (c) the Registrar is satisfied that your identity has been established; and
  - (ca) if details about an \*associate of yours were requested in the \*approved form for registration—the Registrar is satisfied that the identity of the associate has been established; and

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\*To find definitions of asterisked terms, see the Dictionary, starting at section 41.

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- (d) you are not already registered in the Register.
- (2) The \*Registrar may request \*you to give the Registrar specified information or a specified document the Registrar needs to be satisfied that:
  - (a) you are entitled to have an \*ABN; or
  - (b) your identity, or that of an \*associate referred to in paragraph (1)(ca), is established.

### **10A Registrar must register your representative if conditions met**

- (1) The \*Registrar must register \*your representative in the \*Australian Business Register if:
  - (a) an application has been made under section 9A; and
  - (b) the Registrar is satisfied that the identity of the nominating individual (see paragraph 9A(3)(b)) has been established; and
  - (c) if the representative is to be authorised to nominate other representatives of yours—the Registrar is satisfied that the identity of the representative has been established; and
  - (d) the representative’s details are not already registered in the \*Australian Business Register in relation to you.
- (2) If \*your proposed representative is to be authorised to nominate other representatives of yours, the \*Registrar may request you or your proposed representative to give the Registrar specified information or a specified document the Registrar needs to be satisfied that the identity of the proposed representative is established.

### **11 Steps taken by Registrar to register you**

- (1) The \*Registrar registers \*you (for an application under section 9) by:
  - (a) allocating you an \*ABN; and
  - (b) entering in the \*Australian Business Register:

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\*To find definitions of asterisked terms, see the Dictionary, starting at section 41.

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**Section 11A**

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- (i) your name; and
- (ii) your ABN; and
- (iii) the date of effect of the registration.

Note: A decision setting the date of effect of your registration is a reviewable ABN decision.

- (2) The date specified as the date of effect of \*your registration may be any date (including a date before your application for registration was made).
- (3) The \*Registrar must give \*you a written notice of:
  - (a) the fact that you have been registered; and
  - (b) your \*ABN; and
  - (c) the date of effect of your registration; and
  - (d) the other details entered in relation to you in the \*Australian Business Register (see section 25).

Note: Section 12 deals with giving notice to an entity registered under this section.

**11A Steps taken by Registrar to register your representative**

The \*Registrar registers \*your representative (for an application under section 9A) by entering in the \*Australian Business Register in relation to you:

- (a) the name of the representative; and
- (b) the representative's email address; and
- (c) the date of effect of the registration.

**12 If you are registered, notices may be sent to you at your registered address for service**

- (1) If \*you are registered in the \*Australian Business Register, a notice under this Act, or the regulations, may be given to you by leaving it at, or sending it by pre-paid post to, the address shown in the Register as your address for service.

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\*To find definitions of asterisked terms, see the Dictionary, starting at section 41.

Note: This subsection applies only to entities registered under section 11.

- (2) Subsection (1):
- (a) does not affect the operation of any other law of the Commonwealth, or any law of a State or Territory, that authorises the service of a document in some other way; and
  - (b) does not affect the power of a court to authorise service of a document in some other way.

### **13 Refusal to register**

- (1) If the \*Registrar refuses \*your application for registration under section 9 or your application for registration of your representative under section 9A, the Registrar must give you written notice of:
- (a) the refusal; and
  - (b) the reasons for the refusal.

Note: A decision refusing to register you or your representative is a reviewable ABN decision.

- (2) If the \*Registrar has not decided \*your application for registration under section 9, or your application for registration of your representative under section 9A, within 28 days after your application is made, you may, at any time, give the Registrar written notice that you wish to treat your application as having been refused.
- (3) For the purposes of section 21, if \*you give notice under subsection (2), the \*Registrar is taken to have refused your application for registration on the day on which the notice is given.
- (4) For the purposes of measuring the 28 days mentioned in subsection (2) for \*your application under section 9, disregard each period (if any):
- (a) starting on the day when the \*Registrar requests you under subsection 10(2) to give the Registrar specified information or a specified document; and

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\*To find definitions of asterisked terms, see the Dictionary, starting at section 41.

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**Section 13**

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- (b) ending at the end of the day you give the Registrar the specified information or document.
- (5) For the purposes of measuring the 28 days mentioned in subsection (2) for \*your application under section 9A, disregard each period (if any):
  - (a) starting on the day when the \*Registrar requests you, or your proposed representative, under subsection 10A(2) to give the Registrar specified information or a specified document; and
  - (b) ending at the end of the day you give the Registrar the specified information or document.

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\*To find definitions of asterisked terms, see the Dictionary, starting at section 41.

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## **Division 5—Your obligations if you are registered**

### **14 You must notify Registrar of changes to matters set out in the Register**

- (1) If:
- (a) \*you give information to the \*Registrar; and
  - (b) the information is recorded in relation to you in the \*Australian Business Register under section 25; and
  - (c) circumstances change so that the information you gave the Registrar is no longer correct;
- you must notify the Registrar of the change within 28 days after you become aware of the change.

Note 1: The information may have been given to the Registrar as part of applying for registration or it may have been given in a previous notice under this subsection or section 15.

Note 2: This Act is a taxation law for the purposes of the *Taxation Administration Act 1953*. If you fail to comply with this subsection, you commit an offence against section 8C of that Act.

- (2) The notice:
- (a) must be lodged with the \*Registrar; and
  - (b) must be in the \*approved form.

### **15 Obligation to give Registrar information if requested**

- (1) The \*Registrar may request an \*entity to give the Registrar information in accordance with the following table. The entity must comply with the request.

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\*To find definitions of asterisked terms, see the Dictionary, starting at section 41.

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**Part 2** Registering for ABN purposes  
**Division 5** Your obligations if you are registered

**Section 15**

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**Entities that can be requested to give information**

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<b>Item</b>	<b>These entities ...</b>	<b>can be requested to give this information ...</b>
1	*You, if you are registered in the *Australian Business Register	information that is relevant to: (a) your entitlement to be registered; or (b) confirming your identity; or (c) the details entered in relation to you in the Register
2	*Your *associate (if any) entered in the *Australian Business Register in relation to you	information relevant to confirming the associate's identity
3	Either: (a) *your representative (if any) registered in the *Australian Business Register in relation to you; or (b) you	information relevant to: (a) confirming the representative's identity; or (b) the details entered in relation to the representative in the Register

Note: This Act is a taxation law for the purposes of the *Taxation Administration Act 1953*. If an entity fails to comply with this subsection, the entity commits an offence against section 8C of that Act.

- (2) A request under subsection (1) to an \*entity:
- (a) is to be made by notice in writing to the entity; and
  - (b) may ask the entity to give the information in writing; and
  - (c) must specify:
    - (i) the information the entity is to give; and
    - (ii) the period within which the entity is to give the information.

The period specified under subparagraph (c)(ii) must end at least 14 days after the notice is given.

Note: Section 12 deals with giving notice to an entity registered under section 11.

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\*To find definitions of asterisked terms, see the Dictionary, starting at section 41.

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- (3) If the request asks the \*entity to give the information in writing, the information:
- (a) must be lodged with the \*Registrar; and
  - (b) must be in the \*approved form.

## **16 Application of sections 14 and 15 to partnerships, unincorporated associations and bodies and certain RSE licensees**

### *Application to partnerships*

- (1) If, but for this subsection, section 14 or 15 would impose an obligation on a \*partnership, the obligation is imposed on each partner, but may be discharged by any of the partners.

### *Application to unincorporated association or body*

- (2) If, but for this subsection, section 14 or 15 would impose an obligation on an unincorporated association or body, the obligation is imposed on each member of the committee of management of the association or body, but may be discharged by any of the members of the committee.

### *Application to RSE licensee that is a group of individual trustees*

- (2A) If, but for this subsection, section 14 or 15 would impose an obligation on an \*RSE licensee that is a group of individual trustees, the obligation is imposed on each individual, but may be discharged by any of the individuals.

### *Defences for partners, members of committee of management and certain RSE licensees*

- (3) In a prosecution of a \*person for an offence against section 8C of the *Taxation Administration Act 1953* because of subsection (1), (2) or (2A), it is a defence if the person proves that the person:

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\*To find definitions of asterisked terms, see the Dictionary, starting at section 41.

**Part 2** Registering for ABN purposes

**Division 5** Your obligations if you are registered

**Section 16**

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- (a) did not aid, abet, counsel or procure the act or omission because of which the offence is taken to have been committed; and
- (b) was not in any way, by act or omission, directly or indirectly, knowingly concerned in, or party to, the act or omission because of which the offence is taken to have been committed.

*Application to government entities headed by one person*

- (4) If, apart from this subsection, section 14 or 15 (as applied by section 5) would impose an obligation on a \*government entity:
  - (a) that is an unincorporated association or body; and
  - (b) for whose management a single person is responsible to persons or bodies outside the government entity;the obligation is imposed on that person.
- (5) Subsection (4) has effect despite:
  - (a) subsection (2); and
  - (b) sections 14 and 15 as they apply because of section 5.

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\*To find definitions of asterisked terms, see the Dictionary, starting at section 41.

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## **Division 6—Variation and cancellation of registration**

### **17 Registrar may change your ABN**

- (1) The \*Registrar may, at any time, change \*your \*ABN by:
  - (a) making an appropriate change to the \*Australian Business Register (including the date from which the new ABN has effect); and
  - (b) giving you written notice of the new ABN.

Note: Section 12 deals with giving notice to an entity registered under section 11.

- (2) The notice must state the date from which the new \*ABN has effect.
- (3) The change to the \*ABN takes effect on the date stated in the \*Australian Business Register.

### **18 When your registration can be cancelled**

#### *On Registrar's initiative*

- (1) The \*Registrar may cancel \*your registration in the \*Australian Business Register if satisfied that:
  - (a) you are registered under an identity that is not your true identity; or
  - (b) at the time you were registered, you were not entitled to have an \*ABN; or
  - (c) you are no longer entitled to have an ABN.

Note 1: If your registration is cancelled, you cease to have an ABN (see the definition of *ABN* in section 41).

Note 2: A decision to cancel your registration is a reviewable ABN decision.

- (1A) The \*Registrar may cancel the registration of \*your representative in the \*Australian Business Register if satisfied that:

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\*To find definitions of asterisked terms, see the Dictionary, starting at section 41.

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Section 18

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- (a) your registration is cancelled under subsection (1); or
- (b) the representative no longer represents you; or
- (c) the representative is registered under an identity that is not the representative's true identity; or
- (d) the representative's identity is no longer satisfactorily established.

Note: A decision to cancel the registration of your representative is a reviewable ABN decision.

- (2) The \*Registrar must give \*you written notice of the cancellation. The notice must state:
- (a) the reasons for the cancellation; and
  - (b) the date of effect of the cancellation.

Note 1: A decision setting the date of effect of a cancellation is a reviewable ABN decision.

Note 2: Section 12 deals with giving notice to an entity registered under section 11.

- (3) The date of effect of the cancellation may be any of the following:
- (a) the date on which \*you are given notice under subsection (2);
  - (b) a specified date in the future;
  - (c) a date before the date on which the notice is given.

*At your request*

- (4) The \*Registrar may:
- (a) cancel \*your registration if you apply to the Registrar for cancellation of the registration in the \*approved form; or
  - (b) cancel the registration of your representative, if you apply to the Registrar for cancellation of the registration in the approved form.

Note: A decision to refuse to cancel your registration or that of your representative is a reviewable ABN decision.

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\*To find definitions of asterisked terms, see the Dictionary, starting at section 41.

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- (5) The \*Registrar must give \*you written notice of the cancellation. The notice must state the date of effect of the cancellation.

Note 1: Section 12 deals with giving notice to an entity registered under section 11.

Note 2: A decision setting the date of effect of a cancellation is a reviewable ABN decision.

- (6) The date of effect of the cancellation may be any of the following:
- (a) the date on which \*you are given notice under subsection (5);
  - (b) a specified date in the future;
  - (c) a date before the date on which the notice is given.

### **19 Reinstating your registration**

- (1) The \*Registrar must reinstate \*your registration, or the registration of your representative, in the \*Australian Business Register if the Registrar is satisfied that the registration should not have been cancelled.

- (2) The \*Registrar must give \*you written notice of the reinstatement.

Note: Section 12 deals with giving notice to an entity registered under section 11.

- (3) The reinstatement has effect on and from the day on which the registration was cancelled.

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\*To find definitions of asterisked terms, see the Dictionary, starting at section 41.

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Section 21

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## Division 8—Review of reviewable ABN decisions

### 21 Review of reviewable ABN decisions

- (1) \*You may object, in the manner set out in Part IVC of the *Taxation Administration Act 1953*, against a decision you are dissatisfied with that is a \*reviewable ABN decision.
- (2) Each of the following decisions is a **reviewable ABN decision**:

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Reviewable ABN decisions		
Item	Decision	Provision under which decision is made
1	Setting the date of effect of *your registration	subsection 11(1)
2	Refusing to register *you or your representative	section 13
3	Cancelling *your registration	subsection 18(1)
4	Cancelling the registration of *your representative	subsection 18(1A)
5	Refusing to cancel *your registration or that of your representative	subsection 18(4)
6	Setting the date of effect of a cancellation	subsection 18(2) or (5)
7	Refusing an application not to disclose details	subsection 26(4) or 27(7)

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- (3) Part IVC of the *Taxation Administration Act 1953* applies in relation to a \*reviewable ABN decision as if references in that Part to the Commissioner of Taxation were references to the \*Registrar.

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\*To find definitions of asterisked terms, see the Dictionary, starting at section 41.

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## Division 9—Offences

### 23 Identification offences

- (1) \*You must not purport to identify yourself by using:
- (a) a number that is not an \*ABN as if it were an ABN; or
  - (b) an ABN that is not your own.

Penalty: Imprisonment for 2 years.

- (2) \*You must not purport to identify an \*entity that is an \*associate of yours by using:
- (a) a number that is not an \*ABN as if it were an ABN; or
  - (b) an ABN that is not the entity's own ABN.

Penalty: Imprisonment for 2 years.

- (3) \*You commit an offence if:
- (a) you purport to identify yourself as being registered under this Act as the representative of an \*entity; and
  - (b) you are not the registered representative of the entity.

Penalty: Imprisonment for 2 years.

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\*To find definitions of asterisked terms, see the Dictionary, starting at section 41.

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## **Part 3—Administration**

### **Division 10—The Australian Business Register**

#### **24 The Australian Business Register**

- (1) The \*Registrar must establish and maintain an \*Australian Business Register.
- (2) The \*Australian Business Register may be kept in any form that the \*Registrar considers appropriate.

#### **25 Entries in the Australian Business Register**

- (1) Under paragraph 11(1)(b), the \*Registrar enters in the \*Australian Business Register in relation to each \*entity registered in the Register:
  - (a) the entity's name; and
  - (b) the entity's \*ABN; and
  - (c) the date of effect of the registration.
- (2) The \*Registrar must also enter the following details in the \*Australian Business Register in relation to the \*entity:
  - (a) an address for service of notices under this Act;
  - (aa) details about the entity's \*associates that were requested in the \*approved form for registration in that Register;
  - (b) the details prescribed in the regulations.
- (3) Under section 11A, the \*Registrar enters in the \*Australian Business Register in relation to each representative registered in the Register:
  - (a) the representative's name; and
  - (b) the representative's email address; and
  - (c) the date of effect of the registration.

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\*To find definitions of asterisked terms, see the Dictionary, starting at section 41.

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- (4) The \*Registrar must also enter in the \*Australian Business Register in relation to a representative the details prescribed in the regulations.

Note 1: Section 30-229 of the ITAA 1997 also requires the Registrar to make entries in the Australian Business Register about entities gifts to which are tax-deductible.

Note 2: Section 426-65 in Schedule 1 to the *Taxation Administration Act 1953* also requires the Registrar to make entries in the Australian Business Register about entities that are endorsed in the ways mentioned in that section.

## **26 Access to certain information in the Australian Business Register**

- (1) The \*Registrar may (on receiving payment of any prescribed fee) give a \*person a copy of the entry in the \*Australian Business Register relating to an \*entity.
- (2) Before the copy is given to the \*person, the \*Registrar must excise from it:
- (a) any detail not listed in subsection (3) or in regulations made under subsection (3); and
  - (b) any detail that the Registrar is prohibited from disclosing under subsection (4).
- (3) The details are the following:
- (a) the \*entity's name;
  - (b) the entity's \*ABN;
  - (c) the date of effect of the registration;
  - (d) any business name registered to the entity on the Business Names Register established and maintained under section 22 of the *Business Names Registration Act 2011*;
  - (e) the date of effect of any GST registration under section 25-10 of the *A New Tax System (Goods and Services Tax) Act 1999*;
  - (f) the date of effect of any GST cancellation under section 25-60 of the *A New Tax System (Goods and Services Tax) Act 1999*;

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\*To find definitions of asterisked terms, see the Dictionary, starting at section 41.

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Section 26

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- (g) any statement required to be entered in the \*Australian Business Register in relation to the entity under section 30-229 or 195-140 of the \*ITAA 1997;
- (ga) any statement required to be entered in the \*Australian Business Register in relation to the entity under section 426-65, 426-104, 426-115, 426-119 or 426-190 in Schedule 1 to the *Taxation Administration Act 1953*;
- (h) the entity's Australian Company Number and Australian Registered Body Number (if any);
- (i) the kind of entity;
- (j) the State or Territory in which the entity's principal place of \*business is located, and the postcode relating to the location;
- (ja) if the entity is an \*RSE licensee:
  - (i) the class of licence held by the licensee; and
  - (ii) the address for the licensee recorded by the Australian Prudential Regulation Authority for the purposes of the *Superannuation Industry (Supervision) Act 1993*; and
  - (iii) the licensee's postal address; and
  - (iv) the licensee's telephone number;
- (jb) if the entity is a registrable superannuation entity within the meaning of the *Superannuation Industry (Supervision) Act 1993*:
  - (i) the address for the entity recorded by the Australian Prudential Regulation Authority for the purposes of the *Superannuation Industry (Supervision) Act 1993*; and
  - (ii) the entity's postal address; and
  - (iii) the entity's telephone number; and
  - (iv) the entity's contact person; and
  - (v) the RSE licensee of the entity;
- (k) any details prescribed in the regulations for the purposes of this section.

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\*To find definitions of asterisked terms, see the Dictionary, starting at section 41.

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- (4) If:
- (a) a \*person applies for a detail listed in subsection (3), or in regulations made under subsection (3), in relation to an \*entity, not to be disclosed; and
  - (b) the \*Registrar is satisfied that it is not appropriate to disclose the detail;

the Registrar must not disclose the detail under this section.

Note: A decision refusing an application not to disclose details is a reviewable ABN decision.

- (5) In addition to providing copies under subsection (1), the \*Registrar may make publicly available any details listed in subsection (3), or in regulations made under subsection (3), in relation to an \*entity, other than any detail that the Registrar is prohibited from disclosing under subsection (4).

## **27 Evidentiary value of the Australian Business Register**

- (1) The \*Australian Business Register is admissible in proceedings as prima facie evidence of the matters registered in it.
- (2) If the \*Australian Business Register is kept by the use of a computer, the \*Registrar may issue a document containing the details of a matter taken from the Register.
- (3) The document issued under subsection (2) is admissible in proceedings as prima facie evidence of the matter.
- (4) The \*Registrar may give a \*person a certified copy of, or extract from, the \*Australian Business Register on payment of the prescribed fee (if any).
- (5) The certified copy is admissible in proceedings without any further proof of, or the production of, the original.

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\*To find definitions of asterisked terms, see the Dictionary, starting at section 41.

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**Part 3** Administration

**Division 10** The Australian Business Register

**Section 27**

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(6) This section does not limit the manner in which evidence may be adduced, or the admissibility of evidence, under the *Evidence Act 1995*.

(7) If:

(a) a \*person applies for a detail included in the \*Australian Business Register in relation to an \*entity not to be disclosed;  
and

(b) the \*Registrar is satisfied that it is not appropriate to disclose the detail;

the detail must not be included in any document the Registrar issues or gives under subsection (2) or (4).

Note: A decision refusing an application not to disclose details is a reviewable ABN decision.

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\*To find definitions of asterisked terms, see the Dictionary, starting at section 41.

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## **Division 11—Other administrative matters**

### **28 The Registrar**

- (1) There is to be a Registrar of the \*Australian Business Register.
- (2) The Commissioner of Taxation is the Registrar of the \*Australian Business Register.  

Note 1: Subsections 6B(6) and (6A) of the *Taxation Administration Act 1953* allow a person acting as Commissioner of Taxation to exercise the powers and perform the functions that this Act gives to the Registrar.

Note 2: Subsections 8(1) and (1A) of the *Taxation Administration Act 1953* allow the Registrar to delegate powers and functions that this Act gives the Registrar.
- (3) As well as the specific powers and functions conferred on the \*Registrar by this Act, the Registrar has the general administration of this Act.
- (4) For the purposes of any other law of the Commonwealth, this Act is taken to be one that the Commissioner of Taxation administers or has the general administration of.

### **29 Annual report on operation of this Act**

- (1) The \*Registrar must, as soon as practicable after 30 June in each year, prepare and give to the Minister a report on the working of this Act during the year ending on that 30 June.  

Note: Section 34C of the *Acts Interpretation Act 1901* applies to reports under this section.
- (2) The Minister must table a copy of the report before each House of the Parliament within 15 sitting days of that House after the day on which the Minister receives the report.

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\*To find definitions of asterisked terms, see the Dictionary, starting at section 41.

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Section 29A

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### 29A Adjustments to details

- (1) This section applies if the \*Registrar is satisfied that:
  - (a) details entered in relation to an \*entity in the \*Australian Business Register; or
  - (b) details entered in relation to an entity's representative in that Register;are incorrect and the Registrar has access to details that the Registrar believes to be the correct ones.
- (2) The \*Registrar may adjust the details accordingly.

### 30 Protection of confidentiality of information

- (1) This section restricts what a \*person (the *entrusted person*) may do with \*protected information, or \*protected documents, that the person has obtained in the course of \*official employment.
- (2) The \*entrusted person:
  - (a) must not make a record of \*protected information; and
  - (b) must not disclose it to anyone else;if the recording or disclosure is not done in accordance with subsection (3).

Penalty: Imprisonment for 2 years.
- (3) It is not an offence against subsection (2) if any of the following apply to the recording or disclosure:
  - (a) the recording or disclosure is for the purposes of this Act;
  - (b) the recording or disclosure happens in the course of the performance of the duties of the \*entrusted person's \*official employment;
  - (c) the entrusted person is the \*Registrar and the disclosure is to:
    - (i) an Agency Head (within the meaning of the *Public Service Act 1999*) for the purposes of carrying out

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\*To find definitions of asterisked terms, see the Dictionary, starting at section 41.

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- functions of the Agency (within the meaning of that Act); or
- (ii) the accountable authority of a non-corporate Commonwealth entity within the meaning of the *Public Governance, Performance and Accountability Act 2013* for the purposes of carrying out functions conferred on the entity by a law of the Commonwealth; or
  - (iii) another \*person for the purpose of that other person carrying out functions under a \*taxation law; or
  - (iv) the Administrative Review Tribunal in connection with proceedings under a taxation law; or
  - (vi) the head (however described) of a Department of State of a State or Territory for the purposes of carrying out functions of the Department; or
  - (vii) the head (however described) of a body established for a public purpose by or under a law of a State or Territory (including a local governing body) for the purposes of carrying out functions conferred on the body by a law of the State or Territory; or
  - (viii) a prescribed body for the prescribed purposes;
- (d) the disclosure is by a person authorised by the Registrar to disclose the information and the disclosure is made to:
- (i) an Agency Head (within the meaning of the *Public Service Act 1999*) for the purposes of carrying out functions of the Agency (within the meaning of that Act); or
  - (ii) the accountable authority of a non-corporate Commonwealth entity within the meaning of the *Public Governance, Performance and Accountability Act 2013* for the purposes of carrying out functions conferred on the entity by a law of the Commonwealth; or
  - (iii) another person for the purpose of that other person carrying out functions under an Act administered by the Commissioner of Taxation; or

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\*To find definitions of asterisked terms, see the Dictionary, starting at section 41.

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Section 30

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- (iv) the head (however described) of a Department of State of a State or Territory for the purposes of carrying out functions of the Department; or
- (v) the head (however described) of a body established for a public purpose by or under a law of a State or Territory (including a local governing body) for the purposes of carrying out functions conferred on the body by a law of the State or Territory; or
- (vi) a prescribed body for the prescribed purposes;
- (e) the entrusted person is the Registrar and the disclosure:
  - (i) is of information relating to an individual who is, or who has been, registered as an \*entity's representative in the \*Australian Business Register; and
  - (ii) is for the purposes of facilitating the entity's electronic dealings with \*government entities or for maintaining details in the Register.

Note: A disclosure under paragraph (3)(e) could, for example, be for the purpose of administering or cancelling the representative's registration.

- (4) Subsection (3) does not authorise the disclosure of information to:
  - (a) a Commonwealth Minister; or
  - (b) a Minister of a State or Territory; or
  - (c) an elected member of a body established under a law of a State or Territory.
- (5) Except where it is necessary to do so for the purpose of giving effect to a \*taxation law, the \*entrusted person is not to be required:
  - (a) to produce any \*protected document to a court; or
  - (b) to disclose \*protected information to a court.
- (6) In this section:

***disclose*** means divulge or communicate.

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\*To find definitions of asterisked terms, see the Dictionary, starting at section 41.

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### **31 Regulations**

- (1) The Governor-General may make regulations prescribing matters:
  - (a) required or permitted by this Act to be prescribed; or
  - (b) necessary or convenient to be prescribed for carrying out or giving effect to this Act;and, in particular:
  - (c) prescribing fees; or
  - (d) prescribing penalties, not exceeding 10 penalty units, for offences against the regulations.
  
- (2) The amount of a fee prescribed under paragraph (1)(c):
  - (a) must be reasonably related to the expenses incurred or to be incurred by the \*Registrar in connection with the activity that attracts the fee; and
  - (b) must not be such as to amount to taxation.

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\*To find definitions of asterisked terms, see the Dictionary, starting at section 41.

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## Part 4—Rules for interpreting this Act

### Division 12—Identifying defined terms

#### 32 When defined terms are identified

- (1) Many of the terms used in this Act are defined.
- (2) Most defined terms in this Act are identified by an asterisk appearing at the start of the term: as in “\*enterprise”. The footnote that goes with the asterisk contains a signpost to the Dictionary definitions in section 41.

#### 33 When terms are *not* identified

Once a defined term has been identified by an asterisk, later occurrences of the term in the same subsection are *not* usually asterisked.

#### 34 Identifying the defined term in a definition

Within a definition, the defined term is identified by *bold italics*.

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\*To find definitions of asterisked terms, see the Dictionary, starting at section 41.

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## **Division 13—What forms part of this Act**

### **35 What forms part of this Act**

- (1) These all form part of this Act:
  - the headings to the Parts, Divisions and Subdivisions of this Act;
  - the headings to the sections and subsections of this Act;
  - the notes and examples (however described) that follow provisions of this Act.
- (2) The asterisks used to identify defined terms form part of this Act. However, if a term is not identified by an asterisk, disregard that fact in deciding whether or not to apply to that term a definition or other interpretation provision.

### **36 What does not form part of this Act**

Footnotes and endnotes do not form part of this Act.

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\*To find definitions of asterisked terms, see the Dictionary, starting at section 41.

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## Division 15—The Dictionary

### 41 Dictionary

In this Act, except so far as the contrary intention appears:

**ABN (Australian Business Number)** for an \*entity means the entity's ABN as shown in the \*Australian Business Register.

**approved form** has the same meaning as in the \*ITAA 1997.

**associate** has the meaning given by section 318 of the \*ITAA 1936.

**Australia**, when used in a geographical sense, has the same meaning as in the \*ITAA 1997.

**Australian Business Register** means the register established under section 24.

**business** includes any profession, trade, employment, vocation or calling, but does not include occupation as an employee.

**carrying on** an \*enterprise includes doing anything in the course of the commencement or termination of the enterprise.

**company** means:

- (a) a body corporate; or
  - (b) any other unincorporated association or body of \*persons;
- but does not include a \*partnership or a \*non-entity joint venture.

**connected with the indirect tax zone**, in relation to a \*supply, has the meaning given by section 195-1 of the *A New Tax System (Goods and Services Tax) Act 1999*.

**Corporations Act company** means a body registered as a company under the *Corporations Act 2001*.

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\*To find definitions of asterisked terms, see the Dictionary, starting at section 41.

**enterprise** has the meaning given by section 9-20 of the *A New Tax System (Goods and Services Tax) Act 1999*.

**entity** has the meaning given by section 184-1 of the *A New Tax System (Goods and Services Tax) Act 1999*.

**entrusted person** has the meaning given by subsection 30(1).

**government entity** means:

- (a) a Department of State of the Commonwealth; or
- (b) a Department of the Parliament established under the *Parliamentary Service Act 1999*; or
- (c) an Executive Agency, or Statutory Agency, within the meaning of the *Public Service Act 1999*; or
- (d) a Department of State of a State or Territory; or
- (e) an organisation that:
  - (i) is not an entity; and
  - (ii) is either established by the Commonwealth, a State or a Territory (whether under a law or not) to carry on an \*enterprise or established for a public purpose by an \*Australian law; and
  - (iii) can be separately identified by reference to the nature of the activities carried on through the organisation or the location of the organisation;

whether or not the organisation is part of a Department or branch described in paragraph (a), (b), (c) or (d) or of another organisation of the kind described in this paragraph.

**indirect tax zone** has the meaning given by section 195-1 of the *A New Tax System (Goods and Services Tax) Act 1999*.

**individual** means a natural person.

**ITAA 1936** means the *Income Tax Assessment Act 1936*.

**ITAA 1997** means the *Income Tax Assessment Act 1997*.

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\*To find definitions of asterisked terms, see the Dictionary, starting at section 41.

Section 41

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**non-cash benefit** has the meaning given by subsection 995-1(1) of the \*ITAA 1997.

**non-entity joint venture** means an arrangement that the Registrar is satisfied is a contractual arrangement:

- (a) under which 2 or more parties undertake an economic activity that is subject to the joint control of the parties; and
- (b) that is entered into to obtain individual benefits for the parties, in the form of a share of the output of the arrangement rather than joint or collective profits for all the parties.

**Non-profit sub-entity**: a branch of an entity is a **non-profit sub-entity** if:

- (a) the entity has chosen to apply Division 63 of the *A New Tax System (Goods and Services Tax) Act 1999*, and that choice still has effect; and
- (b) the branch maintains an independent system of accounting; and
- (c) the branch can be separately identified by reference to:
  - (i) the nature of the activities carried on through the branch; or
  - (ii) the location of the branch; and
- (d) the branch is referred to in the entity's records to the effect that it is to be treated as a separate entity for the purposes of the GST law.

**official employment** means:

- (a) appointment or employment by the Commonwealth, or the performance of services for the Commonwealth; or
- (b) the exercise of powers or performance of functions under a delegation by the \*Registrar; or
- (c) appointment or employment by a State or Territory, or the performance of services for a State or Territory; or

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\*To find definitions of asterisked terms, see the Dictionary, starting at section 41.

- (d) appointment or employment by a local governing body, or the performance of services for a local governing body.

Note: The Registrar may delegate powers and functions under section 8 of the *Taxation Administration Act 1953*.

**partnership** has the meaning given by section 995-1 of the *ITAA 1997*.

**person** includes a *company*.

**protected document** means any document made or given under, or for the purposes of, this Act.

**protected information** means information that meets all the following conditions:

- (a) it relates to the affairs of a *person* other than the *entrusted person*;
- (b) it was obtained by the entrusted person, or by any other person, in the course of *official employment*;
- (c) it was disclosed or obtained under, or in relation to, this Act.

**Registrar** means the Registrar of the *Australian Business Register*.

**religious practitioner** means:

- (a) a minister of religion; or
- (b) a student at an institution who is undertaking a course of instruction in the duties of a minister of religion; or
- (c) a full-time member of a religious order; or
- (d) a student at a college conducted solely for training persons to become members of religious orders.

**reviewable ABN decision** has the meaning given by section 21.

**RSE licence** means an RSE licence within the meaning of the *Superannuation Industry (Supervision) Act 1993*.

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\*To find definitions of asterisked terms, see the Dictionary, starting at section 41.

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Section 41

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**RSE licensee** means an RSE licensee within the meaning of the *Superannuation Industry (Supervision) Act 1993*.

**superannuation fund** has the meaning given by section 995-1 of the ITAA 1997.

**supply** has the meaning given by section 9-10 of the *A New Tax System (Goods and Services Tax) Act 1999*.

**taxation law** has the meaning given by section 2 of the *Taxation Administration Act 1953*.

**TFN** means tax file number as defined in section 202A of the \*ITAA 1936.

**withholding payment** has the meaning given by subsection 995-1(1) of the \*ITAA 1997.

**withholding payment** covered by a particular provision in Schedule 1 to the *Taxation Administration Act 1953* has the meaning given by subsection 995-1(1) of the \*ITAA 1997.

**you**: if a provision of this Act uses the expression **you**, it applies to entities generally, unless its application is expressly limited.

Note: The expression **you** is not used in provisions that apply only to entities that are not individuals.

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\*To find definitions of asterisked terms, see the Dictionary, starting at section 41.

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## Endnotes

### Endnote 1—About the endnotes

The endnotes provide information about this compilation and the compiled law.

The following endnotes are included in every compilation:

Endnote 1—About the endnotes

Endnote 2—Abbreviation key

Endnote 3—Legislation history

Endnote 4—Amendment history

### Abbreviation key—Endnote 2

The abbreviation key sets out abbreviations that may be used in the endnotes.

### Legislation history and amendment history—Endnotes 3 and 4

Amending laws are annotated in the legislation history and amendment history.

The legislation history in endnote 3 provides information about each law that has amended (or will amend) the compiled law. The information includes commencement details for amending laws and details of any application, saving or transitional provisions that are not included in this compilation.

The amendment history in endnote 4 provides information about amendments at the provision (generally section or equivalent) level. It also includes information about any provision of the compiled law that has been repealed in accordance with a provision of the law.

### Editorial changes

The *Legislation Act 2003* authorises First Parliamentary Counsel to make editorial and presentational changes to a compiled law in preparing a compilation of the law for registration. The changes must not change the effect of the law. Editorial changes take effect from the compilation registration date.

If the compilation includes editorial changes, the endnotes include a brief outline of the changes in general terms. Full details of any changes can be obtained from the Office of Parliamentary Counsel.

### Misdescribed amendments

A misdescribed amendment is an amendment that does not accurately describe how an amendment is to be made. If, despite the misdescription, the amendment

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## Endnotes

### Endnote 1—About the endnotes

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can be given effect as intended, then the misdescribed amendment can be incorporated through an editorial change made under section 15V of the *Legislation Act 2003*.

If a misdescribed amendment cannot be given effect as intended, the amendment is not incorporated and “(md not incorp)” is added to the amendment history.

**Endnote 2—Abbreviation key**

ad = added or inserted	o = order(s)
am = amended	Ord = Ordinance
amdt = amendment	orig = original
c = clause(s)	par = paragraph(s)/subparagraph(s) /sub-subparagraph(s)
C[x] = Compilation No. x	pres = present
Ch = Chapter(s)	prev = previous
def = definition(s)	(prev...) = previously
Dict = Dictionary	Pt = Part(s)
disallowed = disallowed by Parliament	r = regulation(s)/rule(s)
Div = Division(s)	reloc = relocated
ed = editorial change	renum = renumbered
exp = expires/expired or ceases/ceased to have effect	rep = repealed
F = Federal Register of Legislation	rs = repealed and substituted
gaz = gazette	s = section(s)/subsection(s)
LA = <i>Legislation Act 2003</i>	Sch = Schedule(s)
LIA = <i>Legislative Instruments Act 2003</i>	Sdiv = Subdivision(s)
(md) = misdescribed amendment can be given effect	SLI = Select Legislative Instrument
(md not incorp) = misdescribed amendment cannot be given effect	SR = Statutory Rules
mod = modified/modification	Sub-Ch = Sub-Chapter(s)
No. = Number(s)	SubPt = Subpart(s)
	<u>underlining</u> = whole or part not commenced or to be commenced

## Endnotes

### Endnote 3—Legislation history

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### Endnote 3—Legislation history

<b>Act</b>	<b>Number and year</b>	<b>Assent</b>	<b>Commencement</b>	<b>Application, saving and transitional provisions</b>
A New Tax System (Australian Business Number) Act 1999	84, 1999	8 July 1999	8 July 1999 (s 2)	
Public Employment (Consequential and Transitional) Amendment Act 1999	146, 1999	11 Nov 1999	Sch 1 (items 92–94): 5 Dec 1999 (s 2(1), (2))	—
A New Tax System (Indirect Tax and Consequential Amendments) Act (No. 2) 1999	177, 1999	22 Dec 1999	Sch 4 (items 1–9): 1 July 2000 (s 2(7))	—
A New Tax System (Pay As You Go) Act 1999	178, 1999	22 Dec 1999	Sch 1 (items 72–78): 22 Dec 1999 (2(1))	
<b>as amended by</b>				
A New Tax System (Tax Administration) Act 1999	179, 1999	22 Dec 1999	Sch 10 (item 19): 22 Dec 1999 (s 2(11))	—
A New Tax System (Tax Administration) Act 1999	179, 1999	22 Dec 1999	Sch 9: 22 Dec 1999 (s 2(7)(d))	—
Diesel and Alternative Fuels Grants Scheme (Administration and Compliance) Act 1999	201, 1999	23 Dec 1999	Sch 3 (item 1): 24 Dec 1999 (s 2(3))	—
A New Tax System (Tax Administration) Act (No. 2) 2000	91, 2000	30 June 2000	Sch 2 (item 1) and Sch 4C (item 9): 1 July 2000 (s 3(1), (5B))	Sch 4C (item 9)

## Endnote 3—Legislation history

<b>Act</b>	<b>Number and year</b>	<b>Assent</b>	<b>Commencement</b>	<b>Application, saving and transitional provisions</b>
Indirect Tax Legislation Amendment Act 2000	92, 2000	30 June 2000	Sch 7 (items 1–3) and Sch 11 (items 1–2B): 1 July 2000 (s 2(1), (5))	—
Corporations (Repeals, Consequential and Transitional) Act 2001	55, 2001	28 June 2001	s 4–14 and Sch 3 (items 28–30): 15 July 2001 (s 2(1), (3))	s 4–14
Taxation Laws Amendment Act (No. 5) 2001	168, 2001	1 Oct 2001	Sch 1 (items 1–3): 1 Oct 2001 (s 2(1))	Sch 1 (item 3)
Energy Grants (Credits) Scheme (Consequential Amendments) Act 2003	54, 2003	27 June 2003	Sch 6 (item 1): 1 July 2003 (s 2)	—
Tax Laws Amendment (2004 Measures No. 1) Act 2004	95, 2004	29 June 2004	Sch 6: 29 June 2004 (s 2(1) item 5) Sch 10 (items 1–3): 1 July 2005 (s 2(1) item 8)	Sch 6 (item 5)
Tax Laws Amendment (2006 Measures No. 3) Act 2006	80, 2006	30 June 2006	Sch 10 (items 1, 2, 5): 1 July 2005 (s 2(1) item 8)	Sch 10 (item 5)
Tax Laws Amendment (Repeal of Inoperative Provisions) Act 2006	101, 2006	14 Sept 2006	Sch 1 (items 1, 2), Sch 2 (items 5–8) and Sch 6 (items 1, 6–11): 14 Sept 2006 (s 2(1) items 2, 4)	Sch 6 (items 1, 6–11)
Tax Laws Amendment (2007 Measures No. 4) Act 2007	143, 2007	24 Sept 2007	Sch 7 (item 1): 24 Sept 2007 (s 2(1) item 9)	—
Financial Sector Legislation Amendment (Simplifying Regulation and Review) Act 2007	154, 2007	24 Sept 2007	Sch 1 (items 1–9, 296): 24 Sept 2007 (s 2(1) items 2, 6) Sch 1 (item 245): 24 Sept 2008 (s 2(1) item 4)	Sch 1 (item 296)

*A New Tax System (Australian Business Number) Act 1999*

41

Compilation No. 31

Compilation date: 14/10/2024

## Endnotes

### Endnote 3—Legislation history

<b>Act</b>	<b>Number and year</b>	<b>Assent</b>	<b>Commencement</b>	<b>Application, saving and transitional provisions</b>
Tax Laws Amendment (2009 Measures No. 2) Act 2009	42, 2009	23 June 2009	Sch 6 (items 1–32): 23 June 2009 (s 2(1) item 13) Sch 6 (items 35–57): 5 Apr 2010 (s 2(1) item 14)	Sch 6 (item 32)
Tax Laws Amendment (2009 Measures No. 4) Act 2009	88, 2009	18 Sept 2009	Sch 2 (item 1): 1 Oct 2009 (s 2(1) item 3) Sch 5 (items 283–287): 18 Sept 2009 (s 2(1) item 10)	—
Tax Laws Amendment (Confidentiality of Taxpayer Information) Act 2010	145, 2010	16 Dec 2010	Sch 2 (item 2): 17 Dec 2010 (s 2(1) item 2)	—
Statute Law Revision Act 2011	5, 2011	22 Mar 2011	Sch 6 (item 120): 19 Apr 2011 (s 2(1) item 17)	—
Business Names Registration (Transitional and Consequential Provisions) Act 2011	127, 2011	3 Nov 2011	Sch 2 (item 1): 20 Apr 2012 (s 2(1) item 4) Sch 2 (item 27): 28 May 2013 (s 2(1) item 5)	Act No 172, 2011 (Sch 1 (item 1))
Tax Laws Amendment (2011 Measures No. 7) Act 2011	147, 2011	29 Nov 2011	Sch 8 (item 1): 1 Jan 2012 (s 2(1) item 8)	—
Australian Charities and Not-for-profits Commission (Consequential and Transitional) Act 2012	169, 2012	3 Dec 2012	Sch 3 (item 2): 3 Dec 2012 (s 2(1) item 8)	—

## Endnote 3—Legislation history

<b>Act</b>	<b>Number and year</b>	<b>Assent</b>	<b>Commencement</b>	<b>Application, saving and transitional provisions</b>
Public Governance, Performance and Accountability (Consequential and Transitional Provisions) Act 2014	62, 2014	30 June 2014	Sch 7 (item 122) and Sch 14: 1 July 2014 (s 2(1) items 6, 14)	Sch 14
<b>as amended by</b>				
Public Governance and Resources Legislation Amendment Act (No. 1) 2015	36, 2015	13 Apr 2015	Sch 2 (items 7–9) and Sch 7: 14 Apr 2015 (s 2)	Sch 7
<b>as amended by</b>				
Acts and Instruments (Framework Reform) (Consequential Provisions) Act 2015	126, 2015	10 Sept 2015	Sch 1 (item 486): 5 Mar 2016 (s 2(1) item 2)	—
Acts and Instruments (Framework Reform) (Consequential Provisions) Act 2015	126, 2015	10 Sept 2015	Sch 1 (item 495): 5 Mar 2016 (s 2(1) item 2)	—
Treasury Legislation Amendment (Repeal Day) Act 2015	2, 2015	25 Feb 2015	Sch 4 (items 32–37, 79): 25 Feb 2015 (s 2(1) item 6)	Sch 4 (item 79)
Tax and Superannuation Laws Amendment (2016 Measures No. 1) Act 2016	52, 2016	5 May 2016	Sch 1 (items 9, 38, 39): 1 July 2016 (s 2(1) item 1)	Sch 1 (items 38, 39)
Statute Update Act 2016	61, 2016	23 Sept 2016	Sch 3 (item 4): 21 Oct 2016 (s 2(1) item 1)	—

## Endnotes

### Endnote 3—Legislation history

<b>Act</b>	<b>Number and year</b>	<b>Assent</b>	<b>Commencement</b>	<b>Application, saving and transitional provisions</b>
Treasury Laws Amendment (Working Holiday Maker Reform) Act 2016	89, 2016	2 Dec 2016	Sch 2 (items 1, 6): 2 Dec 2016 (s 2(1) item 3)	Sch 2 (item 6)
Treasury Laws Amendment (Working Holiday Maker Employer Register) Act 2018	125, 2018	3 Oct 2018	Sch 1 (items 1, 4): 1 Jan 2019 (s 2(1) item 1)	Sch 1 (item 4)
Treasury Laws Amendment (Registries Modernisation and Other Measures) Act 2020	69, 2020	22 June 2020	Sch 1 (items 20–89, 1465–1467): <u>awaiting commencement (s 2(1) items 2, 5)</u>	<u>Sch 1 (items 1465–1467)</u> and Sch 1 (item 1468)
<b>as amended by</b>				
Treasury Laws Amendment (2021 Measures No. 5) Act 2021	127, 2021	7 Dec 2021	Sch 3 (item 105): 22 June 2020 (s 2(1) item 8)	—
Treasury Laws Amendment (2022 Measures No. 1) Act 2022	35, 2022	9 Aug 2022	Sch 4 (items 6, 7): 21 June 2022 (s 2(1) item 5) Sch 4 (item 15): 10 Aug 2022 (s 2(1) item 6)	—
Corporate Collective Investment Vehicle Framework and Other Measures Act 2022	8, 2022	22 Feb 2022	Sch 5 (item 7): 1 July 2022 (s 2(1) item 4)	—
Administrative Review Tribunal (Consequential and Transitional Provisions No. 1) Act 2024	38, 2024	31 May 2024	Sch 1 (item 51): 14 Oct 2024 (s 2(1) item 2)	—



## Endnote 3—Legislation history

<b>Act</b>	<b>Number and year</b>	<b>Assent</b>	<b>Commencement</b>	<b>Application, saving and transitional provisions</b>
Treasury Laws Amendment (Support for Small Business and Charities and Other Measures) Act 2024	52, 2024	28 June 2024	Sch 3 (item 35): 29 June 2024 (s 2(1) item 3)	—

## Endnotes

### Endnote 4—Amendment history

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### Endnote 4—Amendment history

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<b>Provision affected</b>	<b>How affected</b>
Title.....	am <u>No 69, 2020</u>
<b>Part 1</b>	
<b>Division 2</b>	
s 3.....	am No 91, 2000; No 42, 2009; <u>No 69, 2020</u>
<b>Division 3</b>	
s 5.....	am No 177, 1999; No 92, 2000; No 154, 2007
s 5A.....	ad No 168, 2001 am No 101, 2006
<b>Part 2</b>	
<b>Division 4</b>	
s 8.....	am No 177, 1999; No 55, 2001; No 169, 2012; No 2, 2015; No 52, 2016
s 9.....	am No 42, 2009; <u>No 69, 2020</u>
s 9A.....	ad No 42, 2009 am <u>No 69, 2020</u>
s 10.....	am No 179, 1999; No 42, 2009; <u>No 69, 2020</u>
s 10A.....	ad No 42, 2009 am <u>No 69, 2020</u>
s 11.....	am No 42, 2009; <u>No 69, 2020</u>
s 11A.....	ad No 42, 2009 am <u>No 69, 2020</u>
s 12.....	am No 42, 2009 rep <u>No 69, 2020</u>
s 13.....	am No 179, 1999; No. 42, 2009; <u>No 69, 2020</u>
<b>Division 5</b>	
s 14.....	am No 179, 1999; No 42, 2009; <u>No 69, 2020</u>
s 15.....	rs No 42, 2009 am No 42, 2009; <u>No 69, 2020</u>

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## Endnote 4—Amendment history

<b>Provision affected</b>	<b>How affected</b>
s 16.....	am No 179, 1999; No 154, 2007
<b>Division 6</b>	
s 17.....	am No 42, 2009; <u>No 69, 2020</u>
s 18.....	am No 42, 2009; <u>No 69, 2020</u>
s 19.....	am No 42, 2009; <u>No 69, 2020</u>
Division 7 .....	rep No 42, 2009
s 20.....	rep No 42, 2009
<b>Division 8</b>	
Division 8 .....	rs No 42, 2009
s 21 .....	rs No 42, 2009 am No 42, 2009; <u>No 69, 2020</u>
s 22.....	rep No 42, 2009
<b>Division 9</b>	
Division 9 heading.....	rs No 42, 2009
s 23.....	am No 42, 2009
<b>Part 3</b>	
<b>Division 10</b>	
Division 10 heading.....	rs <u>No 69, 2020</u>
s 24.....	rep <u>No 69, 2020</u>
s 25.....	am No 179, 1999; No 95, 2004; No 42, 2009; No 88, 2009 rs <u>No 69, 2020</u>
s 26.....	rs No 91, 2000 am No 95, 2004; No 154, 2007; No 42, 2009; No 88, 2009; No 127, 2011; No 147, 2011; No 89, 2016; No 125, 2018; No 8, 2022; No 52, 2024 rep <u>No 69, 2020</u>
s 27.....	am No 91, 2000; No 42, 2009; No 61, 2016 rep <u>No 69, 2020</u>
Division 10A.....	ad No 91, 2000 rep No 42, 2009
s 27A.....	ad. No. 91, 2000

## Endnotes

### Endnote 4—Amendment history

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<b>Provision affected</b>	<b>How affected</b>
	rep. No. 42, 2009
s 27B .....	ad No 91, 2000
	rep No 42, 2009
<b>Division 11</b>	
Division 11 heading.....	rep <u>No 69, 2020</u>
s 28.....	rep <u>No 69, 2020</u>
s 29.....	rep <u>No 69, 2020</u>
s 29A.....	ad No 42, 2009
	am No 42, 2009
	rep <u>No 69, 2020</u>
s 30.....	am No 146, 1999; No 201, 1999; No 91, 2000; No 54, 2003; No 95, 2004; No 42, 2009; No 62, 2014; No 38, 2024
	rep <u>No 69, 2020</u>
<b>Part 4</b>	
Division 14 .....	rep No 101, 2006
s 37.....	am No 92, 2000
	rep No 101, 2006
s 38.....	am No 177, 1999; No 178, 1999; No 92, 2000; No 80, 2006
	rep No 101, 2006
s 39.....	rep No 177, 1999
s 40.....	rep No 101, 2006
<b>Division 15</b>	
s 41 .....	am No 146, 1999; No 177, 1999; No 178, 1999; No 179, 1999; No 91, 2000; No 92, 2000; No 55, 2001; No 168, 2001; No 101, 2006; No 143, 2007; No 154, 2007; No 42, 2009; No 88, 2009; No 145, 2010; No 5, 2011; No 2, 2015; <u>No 69, 2020</u>