



A New Tax System (Australian Business Number) Regulations 1999

Statutory Rules No. 231, 1999 as amended

made under the

A New Tax System (Australian Business Number) Act 1999

Compilation start date: 17 April 2014

Includes amendments up to: SLI No. 41, 2014

Prepared by the Office of Parliamentary Counsel, Canberra

About this compilation

This compilation

This is a compilation of the *A New Tax System (Australian Business Number) Regulations 1999* as in force on 17 April 2014. It includes any commenced amendment affecting the legislation to that date.

This compilation was prepared on 17 April 2014.

The notes at the end of this compilation (the *endnotes*) include information about amending laws and the amendment history of each amended provision.

Uncommenced amendments

The effect of uncommenced amendments is not reflected in the text of the compiled law but the text of the amendments is included in the endnotes.

Application, saving and transitional provisions for provisions and amendments

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

Modifications

If a provision of the compiled law is affected by a modification that is in force, details are included in the endnotes.

Provisions ceasing to have effect

If a provision of the compiled law has expired or otherwise ceased to have effect in accordance with a provision of the law, details are included in the endnotes.

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Part 1—Preliminary

1 Name of Regulations

These Regulations are the *A New Tax System (Australian Business Number) Regulations 1999*.

2 Commencement

These Regulations commence on gazettal.

3 Definitions

In these Regulations:

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

entity has the meaning given in section 37 of the Act.

Part 2—Information for Australian Business Register

4 Declarations

- (1) This regulation applies to:
 - (a) a person applying for registration under section 9 of the Act; and
 - (b) a person lodging information with the Registrar under section 15 of the Act.
- (2) The person must declare in writing that information given to the Registrar for the purposes of section 9 or 15 of the Act is accurate and complete.

5 Details for any entity (Act s 25(2))

For paragraph 25(2)(b) of the Act, the Registrar must enter the following details for an entity:

- (a) 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*;
- (b) the entity's principal place of business;
- (c) the kind of entity that is being registered;
- (d) the Australian New Zealand Standard Industrial Classification code for the business conducted by the entity.

6 Details for certain entities (Act s 25(2))

For paragraph 25(2)(b) of the Act, the Registrar must also enter each of the following details that relates to the entity:

- (a) the entity's Australian Company Number;
- (b) the entity's Australian Registered Body Number;
- (c) the name of the entity's public officer;
- (d) the name of the entity's trustee or trustees;
- (e) the entity's e-mail address;

- (f) the date of effect of the change of the entity's ABN under Division 6 of Part 2 of the Act;
- (g) the date of effect of the cancellation of the entity's registration in the Australian Business Register under that Division.

Part 3—Access to Australian Business Register

7 Fee for copies (Act s 26, s 27)

- (1) For subsections 26(1) and 27(4) of the Act, the fee payable for a copy of an entry in, or a certified copy of or extract from, the Australian Business Register is the sum of:
 - (a) \$20 for the first page of the copy, certified copy or extract; and
 - (b) \$0.10 per page for any subsequent page.
- (2) However, a fee is not payable for a single copy of an entry in the Register if the copy is given to the entity to which the entry relates.
- (3) In any particular case, the Registrar may reduce or waive the fee mentioned in subregulation (1) if the payment of the fee would impose financial hardship on the payer.

8 Prescribed details

- (1) For paragraph 26(3)(k) of the Act, the following details are prescribed:
 - (a) if the Registrar has changed the entity's ABN—the date of the change;
 - (b) if the Registrar has cancelled the entity's registration in the Australian Business Register—the date of the cancellation;
 - (c) a name used for business purposes by the entity that appeared in the entry immediately before Part 2 of Schedule 2 of the *Business Names Registration (Transitional and Consequential Provisions) Act 2011* commenced.
- (2) Paragraph (1)(c) ceases to have effect on 1 November 2018.

Part 4—Disclosure of information

9 Prescribed bodies and purposes (Act s 30)

- (1) For subparagraphs 30(3)(c)(viii) and (d)(vi) of the Act:
- (a) an Agency Head is a prescribed body, and the purpose of carrying out a function of the Agency is a prescribed purpose for that body; and
 - (b) the head (however described) of a Department of State of a State or Territory is a prescribed body, and the purpose of carrying out a function of the Department is a prescribed purpose for that body; and
 - (c) the Employment Advocate is a prescribed body, and the purpose of carrying out a function of the Employment Advocate is a prescribed purpose for that body; and
 - (d) the Australian Trade Commission is a prescribed body, and the purpose of carrying out a function of the Australian Trade Commission is a prescribed purpose for that body.

- (2) In subregulation (1):

Agency has the meaning given by the *Public Service Act 1999*.

Agency Head has the meaning given by the *Public Service Act 1999*.

Australian Trade Commission means the Australian Trade Commission established by the *Australian Trade Commission Act 1985*.

Employment Advocate means the Employment Advocate established by section 83BA of the *Workplace Relations Act 1996*.

Endnotes

Endnote 1—About the endnotes

Endnotes

Endnote 1—About the endnotes

The endnotes provide details of the history of this legislation and its provisions. The following endnotes are included in each compilation:

- Endnote 1—About the endnotes
- Endnote 2—Abbreviation key
- Endnote 3—Legislation history
- Endnote 4—Amendment history
- Endnote 5—Uncommenced amendments
- Endnote 6—Modifications
- Endnote 7—Misdесcribed amendments
- Endnote 8—Miscellaneous

If there is no information under a particular endnote, the word “none” will appear in square brackets after the endnote heading.

Abbreviation key—Endnote 2

The abbreviation key in this endnote 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 the compiled law. The information includes commencement information for amending laws and details of 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 level. It also includes information about any provisions that have expired or otherwise ceased to have effect in accordance with a provision of the compiled law.

Uncommenced amendments—Endnote 5

The effect of uncommenced amendments is not reflected in the text of the compiled law but the text of the amendments is included in endnote 5.

Modifications—Endnote 6

If the compiled law is affected by a modification that is in force, details of the modification are included in endnote 6.

Misdescribed amendments—Endnote 7

An amendment is a misdescribed amendment if the effect of the amendment cannot be incorporated into the text of the compilation. Any misdescribed amendment is included in endnote 7.

Miscellaneous—Endnote 8

Endnote 8 includes any additional information that may be helpful for a reader of the compilation.

Endnotes

Endnote 2—Abbreviation key

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ad = added or inserted	pres = present
am = amended	prev = previous
c = clause(s)	(prev) = previously
Ch = Chapter(s)	Pt = Part(s)
def = definition(s)	r = regulation(s)/rule(s)
Dict = Dictionary	Reg = Regulation/Regulations
disallowed = disallowed by Parliament	reloc = relocated
Div = Division(s)	renum = renumbered
exp = expired or ceased to have effect	rep = repealed
hdg = heading(s)	rs = repealed and substituted
LI = Legislative Instrument	s = section(s)
LIA = <i>Legislative Instruments Act 2003</i>	Sch = Schedule(s)
mod = modified/modification	Sdiv = Subdivision(s)
No = Number(s)	SLI = Select Legislative Instrument
o = order(s)	SR = Statutory Rules
Ord = Ordinance	Sub-Ch = Sub-Chapter(s)
orig = original	SubPt = Subpart(s)
par = paragraph(s)/subparagraph(s) /sub-subparagraph(s)	

Endnote 3—Legislation history

Endnote 3—Legislation history

Number and year	Gazettal or FRLI registration	Commencement	Application, saving and transitional provisions
1999 No. 231	29 Sept 1999	29 Sept 1999	
2001 No. 289	5 Oct 2001	5 Oct 2001	—
2001 No. 316	15 Oct 2001	15 Oct 2001	—
2003 No. 169	2 July 2003	2 July 2003	—
2012 No. 70	11 May 2012 (see F2012L01021)	ss. 1–3: 11 May 2012 Schedule 1: 20 Apr 2012 (see s. 2(b)) Schedule 2: 28 May 2013 (see s. 2(c))	—
81, 2013	17 May 2013 (see F2013L00785)	18 May 2013	—
41, 2014	16 Apr 2014 (see F2014L00419)	17 Apr 2014	—

Endnotes

Endnote 4—Amendment history

Endnote 4—Amendment history

Provision affected	How affected
Part 2	
r. 5.....	am. 2012 No. 70
Part 3	
Heading to r. 7	rs. 2001 No. 289
r. 7.....	am. 2001 No. 289
	ad. 2001 No. 316
r. 8.....	rs. No. 81, 2013
	am No 41, 2014
Part 4	
Part 4.....	ad. 2001 No. 316
r. 9.....	ad. 2001 No. 316
	am. 2003 No. 169

Endnote 5—Uncommenced amendments [none]

Endnote 5—Uncommenced amendments [none]

Endnote 6—Modifications [none]

Endnote 7—Misdescribed amendments [none]

Endnote 8—Miscellaneous [none]