PS LA 2016/4 - Maintaining the Australian Business Register

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Australian Government
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PS LA 2016/4
Maintaining the Australian Business Register

This Practice Statement outlines the policy to be applied to how the Australian Business Register is maintained.

This Practice Statement is an internal ATO document and is an instruction to ATO staff.

1. What this Practice Statement is about

This Practice Statement outlines the Registrar's policy on how the Australian Business Register (ABR) is maintained.[1]

The Registrar has adopted a broad interpretation of the meaning of 'maintain'. It includes the following activities:

- entering and keeping up-to-date details about an entity that must be entered in the ABR under specific provisions of the
  - *A New Tax System (Australian Business Number) Act 1999* (ABN Act)
  - *A New Tax System (Australian Business Number) Regulations 2020* (ABN Regulations 2020)
  - *A New Tax System (Goods and Services Tax) Act 1999* (GST Act)
  - *Taxation Administration Act 1953* (TAA)
- collecting and keeping up-to-date additional details about an entity for the purpose of administering specific provisions of the ABN Act, and
- collecting other details that are publicly available about an entity that are considered necessary to facilitate service delivery functions in a whole-of-government context.

2. Details to enter in the Australian Business Register

There are details that the Registrar must enter about an entity in the ABR.[2] These details are listed in the Appendix to this Practice Statement.

3. Ensuring the details are correct

The Registrar keeps details entered in the ABR correct by:

- updating details entered in the ABR when notified by an entity that their details have changed
- requesting information from entities about their entitlement, identity or other details entered in the ABR in relation to the entity
- requesting information from third parties about an entity's entitlement, identity or other details entered in the ABR in relation to the entity, and
- adjusting details in the ABR where the Registrar is satisfied the details in the ABR about an entity are incorrect or for other administrative purposes.

4. Change of details notifications

An entity must notify the Registrar in the approved form[3] of any change to its details recorded in the ABR. It must do so within 28 days of becoming aware of the change.[4]

The Registrar is not obliged to update an entity's details in the ABR. The details will be adjusted where the Registrar considers that it is appropriate to do so. For example, where an entity notifies the Registrar of a change of address details, the Registrar will update the entity's address details in the ABR. However, where an entity requests backdating of its date of effect of registration, the Registrar will only adjust the date if satisfied that the entity was in fact entitled to an ABN from the earlier date.

[1] Subsection 24(1) of the *A New Tax System (Australian Business Number) Act 1999* (ABN Act) sets out that the Registrar must establish and maintain an Australian Business Register.
[2] Section 25 of the ABN Act and sections 6 and 8 of the ABN Regulations.
[3] An approved form may be in paper or virtual form and can be, but is not limited to, a statement, application or other document in a form approved by the Commissioner in writing. Further information on approved forms is set out in PS LA 2005/19 *Approved forms*.
[4] Subsection 14(1) of the ABN Act.

5. Requesting information from the entity

Informal requests for information

The Registrar can request information from an entity about its entitlement to be registered, identity or any other details entered in the ABR in relation to the entity. Such requests will usually be made informally by phone contact.

If an entity refuses to provide information on an informal basis, the Registrar can make a formal request for the information.

Formal requests for information

The Registrar has the power to formally request information from an entity[5] that is relevant to its entitlement to be registered, its identity, the identity of its associates, the identity of its representative[6] or any details entered in the ABR about the entity or its representative.

A formal request for information must be made in writing to the entity. The request may ask the entity to give the information in writing or in any other form that the Registrar considers appropriate. For example, the Registrar may request that the entity give information by phone. The notice must also give the entity at least 14 days in which to provide the Registrar with the information.[7]

6. Requesting information from a third party

Informal requests

The ABN Act does not give the Registrar the formal power to seek information about registered entities from a third party. However, the Registrar can ask for information from a third party on a voluntary basis where the Registrar considers that the information would assist in making a decision in relation to the entity's entitlement to be registered in the ABR or in relation to any other detail about the entity entered in the ABR.

Where information is requested from a third party informally, the Registrar must make it clear that the party is not compelled to provide it.

The Registrar is not required to obtain consent from the entity when requesting information about it from the third party.

Formal requests

Where a third party does not provide the Registrar information that he has requested informally, the Registrar may use the formal powers available to them under the TAA[8] to obtain the information. The Registrar must only use these formal powers where it is considered that the information will assist to carry out the Registrar's functions under the ABN Act. For example, the Registrar may seek information from a third party that relates to the relationship between that party and a registered entity. The Registrar may use this information to determine the entity's entitlement to an ABN.

7. Adjusting details in the Australian Business Register

The Registrar can adjust details in the ABR in the following circumstances:

- to correct administrative errors relating to details entered in the ABR
- where satisfied that details entered in the ABR about an entity are incorrect and the Registrar has access to details that they believe to be correct[9]
- to change the ABN of an entity where it is considered appropriate to do so[10]
- to accommodate requests made by the Commissioner of Taxation to allow the effective administration of other taxation laws.

Correcting administrative errors

Where an administrative error has been made in recording an entry about an entity in the ABR, the Registrar may adjust the record to reflect the correct details.

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[5] Subsection 15(1) of the ABN Act.

[6] A representative is an individual that the entity has nominated under section 9A of the ABN Act for the purpose of facilitating its electronic dealings with government entities.

[7] Subsection 15(2) of the ABN Act.

[8] Section 353-10 of Schedule 1 to the TAA provides the Commissioner with the power to require an entity to do any of the following: to give any information that the Commissioner requires for the purpose of the administration or operation of a taxation law; to attend and give evidence before the Commissioner (or an authorised person) for the purpose of the administration or operation of a taxation law; to produce any document to the Commissioner that are in the custody or under the control of the entity for the purpose of the administration or operation of a taxation law.

[9] Section 29A of the ABN Act.

[10] Section 17 of the ABN Act.

Adjusting incorrect details

The Registrar is able to adjust details about an entity registered in the ABR where reasonably satisfied[11] that those details entered in the ABR are incorrect and the Registrar has access to details believed to be correct and that are fit for purpose.[12]

For example, where the Registrar receives correspondence returned unclaimed from an entity it is more likely than not that the address detail in the ABR is no longer correct.

The Registrar may use information from various sources to adjust an entity's details. The following are some examples of such situations.

Other taxation laws

Information obtained under other taxation laws by the Commissioner and disclosed to the Registrar for the purposes of administering the ABN Act may be used by the Registrar to adjust details about an entity in the ABR.

Publicly available sources

The Registrar may adjust details about an entity using information obtained from public sources, for example, the Yellow Pages or a business directory available on a local council's website.

Other government entities

The Registrar may adjust details about an entity using information received from other government agencies. This information may be solicited or unsolicited. The Registrar will need to consider if the information is subject to the other agency's secrecy provisions before using the information to update details entered in the ABR.

Changing an entity's ABN

The Registrar has the discretion to change the ABN of an entity registered in the ABR at any time.[13] This can be done at the entity's request or on the Registrar's initiative.

Some of the circumstances where the Registrar can change an ABN include:

- an incorrect Australian company number (ACN)[14] or Australian Registered Body Number (ARBN)[15] was used to generate the ABN
- a company has received an ABN without their ACN or ARBN embedded in it[16]
- where the entity's data has been compromised[17]
- the entity has requested a different number based on cultural or religious beliefs
- an error was made in the initial registration, such as the entity was registered as an incorrect entity type.

The Registrar must give the entity written notice of the new ABN stating the date that the new ABN takes effect.[18]

Requests from the Commissioner

The Commissioner may request the Registrar to make adjustments to details about an entity registered in the ABR to assist in the administration of other taxation laws. For example, the Commissioner may request a change to the date of effect of a registration of an entity in the ABR for a number of reasons including:

- as a result of compliance activity
- to allow compliance with tax obligations
- to allow compliance with superannuation obligations.

The Registrar has the discretion to accommodate these requests where satisfied it is appropriate to do so.

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[11] The Registrar is reasonably satisfied where a fact is proved on the basis that it is more likely than not that the fact is true.

[12] Fit for purpose means that the details are reasonably fit for the purpose for which they are intended. For example, updating an entity's postal address with an address the entity has given to a government agency for a fishing licence may not be fit for purpose.

[13] Subsection 17(1) of the ABN Act.

[14] An Australian Company Number is a unique 9-digit number issued by the Australian Securities and Investment Commission (ASIC) to every company registered under subsection 118(1) of the *Corporations Act 2001* (Corporations Act) as an identifier.

[15] An Australian Registered Body Number is a 9-digit number issued by ASIC under paragraphs 601CE(j) and 601CB(h) of the Corporations Act when a body is registered with them as an Australian registrable body, for example, foreign companies and registrable Australian bodies.

[16] Section 1344 of the Corporations Act provides that where the ACN of a company or the ARBN of a registered body is required or permitted to be used under a Commonwealth law administered by ASIC, the ABN of the company or body may be used instead if the last 9 digits of the ABN are the same and in the same order as the last 9 digits of the ACN or ARBN.

[17] An entity's data is compromised where the security or privacy of a client's ABN or ABR details have been breached by an unauthorised third party. This is usually caused through theft, fraud, accidental disclosure or error, that is identity theft.

[18] Paragraph 17(1)(b) of the ABN Act.

8. Deleting details

The Registrar cannot delete ABR records as there are restrictions in place limiting their ability to delete Commonwealth records under the *Archives Act 1983*.[19]

The Registrar may suppress details from the ABR where those details are unable to be deleted but are not appropriate to continue to be viewed publicly or shared with other government agencies.[20]

9. Collecting other details

The Registrar may collect other details about an entity where the details are:

- for the purpose of administering a specific provision of the ABN Act, or
- publicly available and are considered necessary to facilitate service delivery functions for whole-of-government purposes.

Collecting details for the purpose of administering the ABN Act

The Registrar can collect other details which are considered necessary for the purpose of administering a specific provision of the ABN Act. These details will be protected by the secrecy provisions in the ABN Act as they will have been obtained under or in relation to the ABN Act. The Registrar will be responsible for keeping these details up to date as the ABN Act only places an obligation on entities to inform the Registrar of any changes to the details listed in the Appendix to this Practice Statement.

Where there is any uncertainty regarding the Registrar's ability to collect a particular detail, regard should be given to the objects of the ABN Act in order to determine whether the purpose of collecting the detail falls within the purposes of the ABN Act more broadly.

The objects do not give the Registrar any powers but set out how the ABN Act is intended to operate to achieve its purpose. The objects enable businesses to meet their reporting and registration obligations at a whole-of-government level, by reliably identifying themselves with a unique number for taxation law purposes, thereby reducing administrative burdens faced by businesses having to provide the same information through multiple channels.

Collecting details for whole-of-government purposes

The Registrar can also collect other details that are publicly available about an entity and enter them in the ABR where they are considered necessary to facilitate service delivery functions for whole-of-government purposes.

Because these details are not being collected for the purpose of administering a specific provision of the ABN Act, they are not protected information within the meaning of that Act.

The Registrar will be responsible for keeping these details up to date as the ABN Act only places an obligation on entities to inform the Registrar of any changes to the details listed in the Appendix to this Practice Statement.

10. More information

For more information, see:

- Law Administration Practice Statement PS LA 2011/9 *The registration of entities in the Australian Business Register*
- Law Administration Practice Statement PS LA 2016/3 *The cancellation of registrations in the Australian Business Register*
- Miscellaneous Taxation Ruling MT 2006/1 *The New Tax System: the meaning of entity carrying on an enterprise for the purposes of entitlement to an Australian Business Number*.

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[19] Section 24 of the *Archives Act 1983*.

[20] The power to not disclose publicly is given to the Registrar under subsection 26(4) of the ABN Act. Details on the ABR that are not disclosed publicly, are also not disclosed to eligible government agencies.

Appendix: Australian Business Register information

The Registrar must enter the details into the ABR found in Tables 1 to 7 of this Practice Statement where the relevant information is applicable.

Table 1: Details to enter into the ABR for a registered entity

Detail	Legislative reference
The entity's name	Paragraph 25(1)(a) of the ABN Act
The entity's ABN	Paragraph 25(1)(b) of the ABN Act
The date of effect of the registration of the entity in the ABR	Paragraph 25(1)(c) of the ABN Act
An address for service of notices under the ABN Act	Paragraph 25(2)(a) of the ABN Act
Details of the entity's associates that were requested in the approved form for registration in the ABR	Paragraph 25(2)(b) of the ABN Act
Any business name registered to the entity on the Business Names Register that is established and maintained under section 22 of the *Business Names Registration Act 2011*	Paragraph 6(a) of the ABN Regulations
The entity's principal place of business	Paragraph 6(b) of the ABN Regulations
The kind of entity that is being registered	Paragraph 6(c) of the ABN Regulations
The Australian and New Zealand Standard Industrial Classification code for the business being conducted by the entity	Paragraph 6(d) of the ABN Regulations
The entity's email address	Subparagraph 6(e)(v) of the ABN Regulations
The date of effect of any change to the entity's ABN	Subparagraph 6(e)(vi) of the ABN Regulations
The date of effect of the cancellation of the entity's registration in the ABR	Subparagraph 6(e)(vii) of the ABN Regulations

Table 2: Details to enter into the ABR for the entity when a nominated representative is engaged

Detail	Legislative reference
The representative's name	Paragraph 25(3)(a) of the ABN Act
The representative's email address	Paragraph 25(3)(b) of the ABN Act
The date of effect of the representative's registration in the ABR	Paragraph 25(3)(c) of the ABN Act

Table 3: Details to enter into the ABR if the entity is registered under the Corporations Act

Detail	Legislative reference
The entity's ACN	Subparagraph 6(e)(i) of the ABN Regulations
The entity's ARBN	Subparagraph 6(e)(ii) of the ABN Regulations
The name of the entity's public officer	Subparagraph 6(e)(iii) of the ABN Regulations

Table 4: Details to enter into the ABR if the entity is a trust

Detail	Legislative reference
The name of the entity's trustee or trustees	Subparagraph 6(e)(iv) of the ABN Regulations

Table 5: Details to enter into the ABR if the entity is a registrable superannuation entity (RSE) licensee

Detail	Legislative reference
The class of licence held by the licensee	Subparagraph 26(3)(ja)(i) of the ABN Act
The address of the licensee recorded by the Australian Prudential Regulation Authority for the purposes of the *Superannuation Industry (Supervision) Act 1993* (SISA)	Subparagraph 26(3)(ja)(ii) of the ABN Act
The licensee's postal address	Subparagraph 26(3)(ja)(iii) of the ABN Act
The licensee's phone number	Subparagraph 26(3)(ja)(iv) of the ABN Act

Table 6: Details to enter into the ABR if the entity is an RSE

Detail	Legislative reference
The address for the entity recorded by the Australian Prudential Regulation Authority for the purposes of the SISA	Subparagraph 26(3)(jb)(i) of the ABN Act
The entity's postal address	Subparagraph 26(3)(jb)(ii) of the ABN Act
The entity's phone number	Subparagraph 26(3)(jb)(iii) of the ABN Act
The entity's contact person	Subparagraph 26(3)(jb)(iv) of the ABN Act
The RSE licensee of the entity	Subparagraph 26(3)(jb)(v) of the ABN Act

Table 7: Details to enter into the ABR in relation to a registered entity

Detail	Legislative reference
The date of effect of any GST registration of the entity	Section 25-10 of the GST Act
The date of effect of any GST cancellation of the entity	Section 25-60 of the GST Act
If the entity is endorsed as a deductible gift recipient, a statement that it is so endorsed for a specified period	Section 30-229 of the *Income Tax Assessment Act 1997* (ITAA 1997)
If the entity is endorsed as a charity under subsection 176-1 of the GST Act, a statement that the entity is so endorsed for a specified period	Paragraph 426-65(1)(a) of Schedule 1 to TAA
If the entity is endorsed as an approved worker entitlement fund under subsection 58PB(3) of the *Fringe Benefits Tax Assessment Act 1986* (FBTAA), a statement that the entity is so endorsed for a specified period	Paragraph 426-65(1)(ba) of Schedule 1 to the TAA
If the entity is endorsed for the operation of an approved worker entitlement fund under subsection 58PB(3A) of the FBTAA, a statement that the entity is so endorsed for a specified period	Paragraph 426-65(1)(bb) of Schedule 1 to the TAA

Detail	Legislative reference
If the entity is endorsed as a public benevolent institution under subsection 123C(1) of the FBTAA, a statement that the entity is so endorsed for a specified period	Paragraph 426-65(1)(c) of Schedule 1 to the TAA
If the entity is endorsed as a health promotion charity under subsection 123D(1) of the FBTAA, a statement that the entity is so endorsed for a specified period	Paragraph 426-65(1)(e) of Schedule 1 to the TAA
If the entity is endorsed as a registered charity under section 123E of the FBTAA, a statement that the entity is so endorsed for a specified period	Paragraph 426-65(1)(f) of Schedule 1 to the TAA
If the entity is endorsed as being exempt from income tax under section 50-105 of the ITAA 1997, a statement that the entity is so endorsed for a specified period	Paragraph 426-65(1)(g) of Schedule 1 to the TAA
If the endorsed entity is also registered under the *Australian Charities and Not-for-profits Commission Act 2012* as an entity of a particular type or subtype, a statement that the entity is registered and a statement as to the date of effect of registration	Paragraph 426-65(2A) of Schedule 1 to the TAA
If the entity is a public ancillary fund, a statement that it is a public ancillary fund	Subsection 426-104(1) of Schedule 1 to the TAA
If the entity is a private ancillary fund, a statement that it is a private ancillary fund	Subsection 426-115(1) of Schedule 1 to the TAA
If the entity is a community charity trust, a statement that it is a community charity trust	Subsection 426-119(1) of Schedule 1 to the TAA
If the entity is a community charity corporation, a statement that it is a community charity corporation	Subsection 426-190(1) of Schedule 1 to the TAA
If the entity is registered as an employer of working holiday makers, a statement to that effect and the day on which the registration takes effect	Subsection 16-147(5) of Schedule 1 to the TAA
If an entity's registration as a working holiday maker is cancelled, a statement to that effect and the day on which the cancellation takes effect	Subsection 16-148(7) of Schedule 1 to the TAA
If a corporate collective investment vehicle sub-fund trust has an ABN, a statement that indicates that the trust is taken to exist for tax purposes because of section 195-110 of the ITAA 1997 and the sub-fund's Australian Registered Fund Number	Subsection 195–140(1) of the ITAA 1997

Amendment history

15 January 2026

Part	Comment
Appendix	Additional items added in Table 7 of this Practice Statement
Throughout	Updated in line with current ATO style and accessibility requirements. Updated legislative references to reflect updates to legislation such as the ABN Regulations updated on 4 October 2025

7 March 2024

Part	Comment
All	Minor content changes made for clarity and style.
Attachment A	Addition of row items 39 and 44 (and subsequent renumbering of other items)

14 May 2018

Part	Comment
All	Minor editorial adjustments; added paragraph on formal 3rd party requests and updated Appendix A to include legislative references.

23 June 2016

Part	Comment
All	Separated from PS LA 2011/9 and updated to new LAPS format and style.

References

Legislative references	ANTS(ABN)A 1999 9A ANTS(ABN)A 1999 14(1) ANTS(ABN)A 1999 15(1) ANTS(ABN)A 1999 15(2) ANTS(ABN)A 1999 17 ANTS(ABN)A 1999 17(1) ANTS(ABN)A 1999 17(1)(b) ANTS(ABN)A 1999 24(1) ANTS(ABN)A 1999 25 ANTS(ABN)A 1999 25(1)(a) ANTS(ABN)A 1999 25(1)(b) ANTS(ABN)A 1999 25(1)(c) ANTS(ABN)A 1999 25(2)(a) ANTS(ABN)A 1999 25(2)(b) ANTS(ABN)A 1999 25(3)(a) ANTS(ABN)A 1999 25(3)(b) ANTS(ABN)A 1999 25(3)(c) ANTS(ABN)A 1999 26(3)(ja)(i) ANTS(ABN)A 1999 26(3)(ja)(ii) ANTS(ABN)A 1999 26(3)(ja)(iii) ANTS(ABN)A 1999 26(3)(ja)(iv) ANTS(ABN)A 1999 26(3)(jb)(i) ANTS(ABN)A 1999 26(3)(jb)(ii) ANTS(ABN)A 1999 26(3)(jb)(iii) ANTS(ABN)A 1999 26(3)(jb)(iv) ANTS(ABN)A 1999 26(3)(jb)(v) ANTS(ABN)A 1999 26(4) ANTS(ABN)A 1999 29A ANTS(ABN)R 2020 6 ANTS(ABN)R 2020 6(a) ANTS(ABN)R 2020 6(b) ANTS(ABN)R 2020 6(c) ANTS(ABN)R 2020 6(d) ANTS(ABN)R 2020 6(e)(i) ANTS(ABN)R 2020 6(e)(ii) ANTS(ABN)R 2020 6(e)(iii) ANTS(ABN)R 2020 6(e)(iv) ANTS(ABN)R 2020 6(e)(v) ANTS(ABN)R 2020 6(e)(vi) ANTS(ABN)R 2020 6(e)(vii) ANTS(ABN)R 2020 8 ANTS(GST)A 1999 25-10 ANTS(GST)A 1999 25-60 ANTS(GST)A 1999 176-1 TAA 1953 Sch 1 16-147(5) TAA 1953 Sch 1 16-148(7) TAA 1953 Sch 1 353-10 TAA 1953 Sch 1 426-65(1)(a) TAA 1953 Sch 1 426-65(1)(ba)

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Related public rulings	MT 2006/1
Related Practice Statements	PS LA 2005/19 PS LA 2011/9 PS LA 2016/3

ATO references

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