


PS LA 2016/5 - The disclosure of information and documents collected by the Registrar of the Australian Business Register

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 This document has changed over time. This version was published on *15 January 2026*



The disclosure of information and documents collected by the Registrar of the Australian Business Register

This Practice Statement outlines the policy to be applied to the disclosure of protected information and protected documents collected by the Registrar of the Australian Business Register.

Note: the principles in this Practice Statement equally apply to the recording of protected information.

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 when a disclosure of protected information and protected documents collected by the Registrar of the Australian Business Register (ABR) can be made, and to whom.

All legislative references in this Practice Statement are to the *A New Tax System (Australian Business Number) Act 1999* (ABN Act), unless otherwise indicated.

2. Protected documents

'Protected document'¹ means any document made or given under, or for the purposes of, the ABN Act. For example, a completed application for registration in the ABR is a protected document.

3. Protected information

'Protected information'² in the ABR is information that meets all the following conditions:

- It relates to the affairs of a person other than the entrusted person.³
- It was obtained by the entrusted person, or by another person, in the course of official employment.
- It was disclosed or obtained under, or in relation to, the ABN Act.

Protected information includes details that the Registrar must enter in the ABR when an entity is registered. These details are listed in the Appendix to this Practice Statement.

Protected information also includes information that is necessary or incidental to the Registrar carrying out the functions under the ABN Act. For example, the

Registrar may request an entity to provide information that is relevant to the entity's entitlement to be registered.

4. Information that is not protected

Public whole-of-government information

The Registrar can collect additional details about an entity where the details are publicly available and are considered necessary to facilitate service delivery functions for whole-of-government purposes.

As this information is not collected for a purpose of the ABN Act, it is not protected information and therefore not subject to the secrecy provisions in the ABN Act.

Aggregate information

The Registrar can consolidate information recorded in the ABR to produce aggregated data sets where the identity of entities and associates of those entities can no longer be ascertained because details such as the name and address have been removed or modified. Aggregated data sets cannot contain details where the identity of any entity can be estimated or derived.

Aggregated information is not protected information and therefore not subject to the secrecy provisions in the ABN Act.

5. The Registrar's obligations in relation to protected documents and protected information

The Registrar must protect the confidentiality of protected documents and protected information. They cannot be disclosed, unless the disclosure is permitted by the secrecy provisions in the ABN Act.⁴

¹ 'Protected document' is defined in section 41 of the ABN Act.

² 'Protected information' is defined in section 41.

³ A person who receives protected information or protected documents in the course of official employment is referred to as an 'entrusted person'.

⁴ Section 30 provides for the protection of confidentiality of information.

6. What disclosure of information is

Disclosure is the act of the Registrar divulging or communicating information and documents that are collected about an entity to other parties outside of the ATO. By doing so, the Registrar loses effective control of the information.

7. Disclosing protected information

The Registrar has the discretion to disclose protected information where the disclosure:

- is for the purposes of the ABN Act
- happens in the course of the Registrar's official employment
- is to other government agencies that are eligible to receive it
- is to persons carrying out functions under a taxation law
- is to the Administrative Review Tribunal.

Disclosure for the purposes of the ABN Act

The ABN Act gives the Registrar the discretion to disclose certain protected information about an entity publicly. These details are listed in the Appendix to this Practice Statement.

The Registrar makes these details publicly available⁵ through:

- ABN Lookup at abr.business.gov.au
- Super Fund Lookup at superfundlookup.gov.au (in relation to superannuation entities).

The Registrar also makes these details available via bulk download through:

- ABN Lookup web services at abr.business.gov.au⁶
- requests of datasets at data.gov.au.⁷

Any details that the Registrar makes publicly available lose their character of confidentiality and therefore are no longer protected by the secrecy provisions in the ABN Act.

⁵ The Registrar may make publicly available limited details listed in subsection 26(3) in relation to an entity.

⁶ The ABN Lookup web services allow an organisation to integrate ABN Lookup validation and data into their own applications. Web services can be used to pre-fill forms and keep ABN details stored in that organisation's database up to date.

⁷ data.gov.au provides a central catalogue of government public datasets.

Disclosure in the course of official employment

The Registrar can disclose protected information where the disclosure happens in the course of the performance of the duties of the Registrar's official employment. For example, the Registrar can disclose protected information about an entity to an individual that has been nominated by that entity as their authorised representative.

Disclosure to government agencies

The Registrar can disclose protected information to:

- an Agency Head for the purpose of carrying out functions of the Agency⁸
- the accountable authority of a non-corporate Commonwealth entity within the meaning of the *Public Governance, Performance and Accountability Act 2013* for the purpose of carrying out functions conferred on the entity by a law of the Commonwealth
- the head of a Department of State of a state or territory for the purposes of carrying out functions of the Department
- the head of a body established for a public purpose by or under a law of a state or territory for the purpose of carrying out functions conferred on the body by a law of the state or territory.

The Registrar generally discloses protected information to government agencies where:

- a sufficient nexus exists between the use of the protected information and the furtherance of the function of the government entity, and
- the government entity agrees to be party to a Terms and Conditions agreement with the Registrar.⁹

Disclosure to persons carrying out functions under a taxation law

The Registrar may disclose protected information to another person for the purpose of carrying out functions under a taxation law.¹⁰

⁸ 'Agency Head' is defined in section 7 of the *Public Service Act 1999* to mean:

- (a) the Secretary of a Department; or
- (b) the Head of an Executive Agency; or
- (c) the Head of a Statutory Agency.

⁹ A Terms and Conditions agreement sets out the rules that are to be abided by between the Registrar and the agency head or accountable authority for access to ABR information.

¹⁰ Subparagraph 30(3)(c)(iii).

Disclosure to the Administrative Review Tribunal

The Registrar may disclose protected information to the Administrative Review Tribunal in connection with proceedings under a taxation law.¹¹

8. Restrictions on disclosure of protected information

Disclosure to Ministers and other elected members

Protected information cannot be disclosed to a Commonwealth, state or territory minister or an elected member of a body established under a law of a state or territory.¹²

Disclosure to a court

An entrusted person is not required to produce a protected document or disclose protected information to a court except where it is necessary for the purpose of giving effect to a taxation law.¹³

Disclosure to a government body with a commercial arm

While the Registrar may be able to disclose protected information to a government body, the Registrar may choose not to, as the government body may receive a commercial advantage from accessing the ABR information.

9. Other considerations for the Registrar

When making a decision about the disclosure of protected information, the Registrar must consider other Commonwealth laws as well as the ABN Act.

Taxation laws

Information that is protected for ABN Act purposes is also protected by the secrecy provisions contained in Division 355 of Schedule 1 to the *Taxation Administration Act 1953* (TAA).

These secrecy provisions allow the Commissioner to disclose protected information to various third parties for very specific purposes.

There may be instances where the disclosure of ABR protected information cannot be made under the ABN Act but may be permissible under the TAA secrecy

provisions. For example, a task force may request information that relates to the ABN Act. As the task force would not be eligible to receive the information from the Registrar under the ABN Act, the Commissioner would be able to disclose ABR protected information to the task force under the TAA secrecy provisions, as this disclosure is permissible.

Privacy laws

Any disclosure of information about individuals is also subject to the *Privacy Act 1988* (Privacy Act), which regulates how personal information is handled.¹⁴

The Registrar must comply with the Australian Privacy Principles provided for in the Privacy Act, as the ABR contains records that include the personal information of individuals.¹⁵

Where the Registrar makes a disclosure of personal information under the secrecy provisions, the disclosure will be a lawful disclosure for the purposes of the Privacy Act.

10. Disclosing information that is not protected

The Registrar is able to disclose, to any third party, information that has been collected or derived that is not subject to the secrecy provisions in the ABN Act. This information includes public ABR information, public whole-of-government information and aggregated ABR information.

11. On-disclosure of protected information

Government agencies

The heads of government agencies that receive protected information from the Registrar become the entrusted person. As such, the entrusted person is bound by the secrecy provisions in the ABN Act. An entrusted person, who is not the Registrar, may on-disclose that information in the course of their official employment.

Government agencies that receive information about an entity from the Registrar that is not protected

¹¹ Subparagraph 30(3)(c)(iv).

¹² Subsection 30(4).

¹³ Subsection 30(5).

¹⁴ Personal information is defined in section 6 of the Privacy Act to mean information or an opinion about an identified individual, or an individual who is reasonably identifiable:
(a) whether the information or opinion is true or not, and

(b) whether the information or opinion is recorded in a material form or not.

¹⁵ Australian Privacy Principle 6 outlines the circumstances when an Australian Privacy Principle entity can use or disclose personal information that it holds, refer to [Chapter 6: APP 6 Use or disclosure of personal information](#).

information and is publicly available may on-disclose that information.¹⁶

Contractors of government agencies

Government agencies may on-disclose protected information about an entity to any contractors they engage in the course of their official employment.

Other third parties

Third parties may on-disclose information that the Registrar has made publicly available about an entity.

12. Whether an entity can choose not to have their details publicly available

A person can apply to the Registrar requesting a detail relating to an entity registered in the ABR not to be disclosed publicly.¹⁷ The Registrar will consider the application for the non-disclosure of the details in the following circumstances:

- where an individual's personal safety is at risk
- where content is a risk to community confidence
- where the details in the ABR are not consistent with the objects of the ABN Act.

Where the Registrar does not disclose the details publicly, the details are also not disclosed to other government agencies.

Personal safety

The Registrar will be satisfied that it is not appropriate to publicly disclose a detail where the entity or their individual associates are at genuine risk of physical and mental harm, or harassment, and the disclosure of their details may:

- cause or contribute to personal harm
- have a detrimental effect on these individuals who, by virtue of their profile in the community, generate a high level of interest in their personal affairs.

This includes those persons who:

- are, or have been, affected by domestic violence
- have an assumed identity and are registered as a participant in the National Witness Protection Program

- are professionals (such as psychiatrists, the judiciary and senior public servants) who deal with dangerous individuals or groups
- high-profile public individuals.

Community standards

The Registrar will be satisfied that it is not appropriate to publicly disclose a detail where there is a risk to community confidence because certain details listed in the ABR may affect the promotion of ATO values in activities relating, but not limited, to:

- fair administration
- adherence to service standards
- community values.

This may include words that are defamatory as they contain:

- profanities
- discriminatory connotations
- obscene connotations.

Administrative remedy

The Registrar will be satisfied that it is not appropriate to publicly disclose a detail where that detail may compromise other legislation or legitimise a name the entity is not entitled to use.

This may include circumstances where:

- a name used by the entity infringes copyright, a patent, a trademark, other intellectual property or a registered business name, or
- a registration should not have taken place as the entity has been registered with an incorrect entity type.

Review rights

An entity can lodge an objection against a decision refusing an application not to disclose details about an entity registered in the ABR.¹⁸

¹⁶ The government agency does not contravene section 30 by recording or disclosing information which has been made accessible to the public in accordance with subsection 26(5).

¹⁷ The individual who may apply to the Registrar may be an individual associated with the entity or a third party.

¹⁸ Table item 7 of subsection 21(2) is a reviewable ABN decision made under subsections 26(4) or 27(7).

13. More information

For more information, refer to:

- 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*
- Law Administration Practice Statement [PS LA 2016/4](#) *Maintaining 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

Date issued: 4 August 2016

Date of effect: 4 August 2016

Business line: FC

Appendix: information about entities held in the Australian Business Register

Information about entities held in the Australian Business Register and whether it is publicly available can be found in Tables 1 to 7 of this Practice Statement.

Table 1: Information that must be entered in the ABR in relation to a registered entity

Detail	Publicly available
The entity's name	Yes – ABN Lookup
The entity's ABN	Yes – ABN Lookup
The date of effect of the registration of the entity in the ABR	Yes – ABN Lookup
An address for service of notices under the ABN Act	No
Details of the entity's associates that were requested in the approved form for registration in the ABR	No
Any business name registered to the entity on the Business Names Register that is established and maintained under section 22 of the <i>Business Names Registration Act 2011</i>	Yes – ABN Lookup
The entity's principal place of business	No (except the postcode and the state or territory in which the principal place of business is located)
The kind of entity that is being registered	Yes – ABN Lookup
The Australian and New Zealand Standard Industrial Classification code for the business being conducted by the entity	No
The entity's email address	No
The date of effect of any change to the entity's ABN	Yes – ABN Lookup
The date of effect of the cancellation of the entity's registration in the ABR	Yes – ABN Lookup

Table 2: Information that must be entered in the ABR if an entity has nominated a representative to facilitate their electronic dealing with Government

Detail	Publicly available
The representative's name	No
The representative's email address	No
The date of effect of the representative's registration in the ABR	No

Table 3: Information that must be entered in the ABR if the entity is a company or body registered under the *Corporations Act 2001*

Detail	Publicly available
The entity's Australian Company Number	Yes – ABN Lookup
The entity's Australian Registered Body Number	Yes – ABN Lookup
The name of the entity's public officer	No

Table 4: Information that must be entered in the ABR if the entity is a trust

Detail	Publicly available
The name of the entity's trustee or trustees	No

Table 5: Information that must be entered in the ABR if the entity is a registrable superannuation entity (RSE) licensee

Detail	Publicly available
The class of licence held by the licensee	Yes – Super Fund Lookup
The address of the licensee recorded by the Australian Prudential Regulation Authority for the purposes of the <i>Superannuation Industry (Supervision) Act 1993</i> (SISA)	Yes – Super Fund Lookup
The licensee's postal address	Yes – Super Fund Lookup
The licensee's phone number	yes – Super Fund Lookup

Table 6: Information that must be entered in the ABR if the entity is an RSE within the meaning of the SISA

Detail	Publicly available
The address for the entity recorded by Australian Prudential Regulation Authority for the purposes of the SISA	Yes – Super Fund Lookup
The entity's postal address	Yes – Super Fund Lookup
The entity's phone number	Yes – Super Fund Lookup
The entity's contact person	Yes – Super Fund Lookup
The RSE licensee of the entity	Yes – Super Fund Lookup

Table 7: Information that must be entered in the ABR in relation to a registered entity, where applicable

Detail	Publicly available
The date of effect of any goods and services tax (GST) registration of the entity	Yes – ABN Lookup
The date of effect of any GST cancellation of the entity	Yes – ABN Lookup
If the entity is endorsed as a deductible gift recipient, a statement that it is so endorsed for a specified period	Yes – ABN Lookup
If the entity is endorsed as a charity under subsection 176-1 of the <i>A New Tax System (Goods and Services Tax) Act 1999</i> , a statement that the entity is so endorsed for a specified period	Yes – ABN Lookup
If the entity is endorsed as an approved worker entitlement fund under subsection 58PB(3) of the <i>Fringe Benefits Tax Assessment Act 1986</i> (FBTAA), a statement that the entity is so endorsed for a specified period	Yes – ABN Lookup

Detail	Publicly available
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	Yes – ABN Lookup
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	Yes – ABN Lookup
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	Yes – ABN Lookup
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	Yes – ABN Lookup
If the entity is endorsed as being exempt from income tax under section 50-105 of the <i>Income Tax Assessment Act 1997</i> , a statement that the entity is so endorsed for a specified period	Yes – ABN Lookup
If the entity is a public ancillary fund, a statement that it is a public ancillary fund	Yes – ABN Lookup
If the entity is a private ancillary fund, a statement that it is a private ancillary fund	Yes – ABN Lookup
If the entity is a community charity trust, a statement that it is a community charity trust	Yes – ABN Lookup
If the entity is a community charity corporation, a statement that it is a community charity corporation	Yes – ABN Lookup
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	No
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	No
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 <i>Income Tax Assessment Act 1997</i> and the sub-fund's Australian Registered Fund Number	Yes
If the endorsed entity is also registered under the <i>Australian Charities and Not-for-profits Commission Act 2012</i> 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	Yes

Amendment history

15 January 2026

Part	Comment
Throughout	Content checked for technical accuracy and currency. Updated in line with current ATO style and accessibility requirements.
Appendix	Additional items added in Table 7 of this Practice Statement.

9 May 2024

Part	Comment
7. Disclosure to government agencies	Removed dot point 5 reference to 'a prescribed body for the prescribed purposes' and associated footnote.
Footnote 15	Included addition of 'Australian Privacy Principle 6'.
Attachment A	Attachment A reformatted into accessible format with individually numbered tables and headings.
Table 7 – Attachment	Table items 43 and 44 added.
Throughout	Updated format in line with current ATO style.

26 June 2018

Part	Comment
Item 7, Attachment	Clarify information under 'Publicly available'.

14 May 2018

Part	Comment
All	Adjustments to order of content; other minor adjustments to formatting.
Attachment A	Updated Attachment A to indicate category of entity and whether the detail is publicly available.

4 August 2016

Part	Comment
All	First published.

References

Legislative references	ANTS(ABN)A 1999 21(2) ANTS(ABN)A 1999 26(3) ANTS(ABN)A 1999 26(4) ANTS(ABN)A 1999 26(5) ANTS(ABN)A 1999 27(7) ANTS(ABN)A 1999 30 ANTS(ABN)A 1999 30(3)(c)(iii) ANTS(ABN)A 1999 30(3)(c)(iv) ANTS(ABN)A 1999 30(4) ANTS(ABN)A 1999 30(5) ANTS(ABN)A 1999 41 ANTS(GST)A 1999 176-1 ITAA 1997 50-105 ITAA 1997 195-110 FBTA 58PB(3) FBTA 58PB(3A) FBTA 123C(1) FBTA 123D(1) FBTA 123E TAA 1953 Sch 1 Div 355 Australian Charities and Not-for-profits Commission Act 2012 Business Names Registration Act 2011 22 Privacy Act 1988 6 Public Governance, Performance and Accountability Act 2013 Public Service Act 1999 7 SISA 1993
Other references	Office of the Australian Information Commissioner (July 2019) https://www.oaic.gov.au/privacy/australian-privacy-principles/australian-privacy-principles-guidelines/chapter-6-app-6-use-or-disclosure-of-personal-information , accessed 17 December 2025
Related Rulings or Determinations	MT 2006/1
Related Practice Statements	PS LA 2011/9 PS LA 2016/3 PS LA 2016/4

ATO references

ISSN	2651-9526
BSL	FC
ATOlaw topic	Administration ~~ Disclosure of information

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