



A New Tax System (Australian Business Number) Act 1999

No. 84, 1999

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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 22 June 2022 (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 Legislation Register (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 series page on the Legislation 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 series page on the Legislation 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If a provision of the compiled law has been repealed in accordance with a provision of the law, details are included in the endnotes.

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**An Act to implement A New Tax System by
providing for 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.

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

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.

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.

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

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.

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

Part 1 Preliminary

Division 3 Application of this Act

Section 6

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.

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

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.
Note: You may apply yourself or someone may apply on your behalf.
- (2) *Your application must meet any requirements of the *data standards.
- (3) The *Registrar may request, but not compel, *you to provide your *TFN or that of an *associate.

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

Part 2 Registering for ABN purposes

Division 4 Registration

Section 9A

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 under section 10, 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) *Your application must meet any requirements of the *data standards.
- (3) The *Registrar 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 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 process for registration—the Registrar is satisfied that the identity of the associate has been established; and

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

- (d) you are not already registered under this section.
- (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 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 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) making a record of:
 - (i) your registration; and

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

Section 11A

(ii) 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 notify *you of:
- (a) the fact that you have been registered; and
 - (b) your *ABN; and
 - (c) the date of effect of your registration; and
 - (d) such other information about your registration as the *data standards require.

11A Steps taken by Registrar to register your representative

The *Registrar registers *your representative (for an application under section 9A) by making a record of information about your representative.

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 notify you 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, notify the Registrar that you wish to treat your application as having been refused.

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

- (3) For the purposes of section 21, if *you notify the *Registrar under subsection (2), the Registrar is taken to have refused your application for registration on the day of the notification.
- (4) For the purposes of measuring the 28 days mentioned in subsection (2) for *your application under section 9 or 9A, disregard each period (if any):
 - (a) starting on the day on which the *Registrar requests you, or your proposed representative, to give the Registrar information; and
 - (b) ending on the day you give the Registrar that information.

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

Division 5—Your obligations if you are registered

14 You must notify Registrar of changes to certain matters

- (1) If:
- (a) *you give information to the *Registrar; 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 notification under this subsection or request under 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 notification must meet any requirements of the *data standards.

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.

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

Entities that can be requested to give information

Item	These entities ...	can be requested to give this information ...
1	*You, if you are registered under section 10	information that is relevant to: (a) your entitlement to be registered; or (b) confirming your identity; or (c) information recorded about you in relation to your registration
2	*Your *associate (if any) recorded in relation to you	information relevant to confirming the associate's identity
3	Either: (a) *your representative (if any) registered in relation to you; or (b) you	information relevant to: (a) confirming the representative's identity; or (b) information recorded about the representative in relation to your registration

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 must specify the period within which the entity is to give the information. The period specified must end at least 14 days after the request is given.
- (3) The giving of the information must meet any requirements of the *data standards.

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

Section 16

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:
- (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.

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

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.

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

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 information recorded about your registration (including the date from which the new ABN has effect); and
 - (b) notifying you of the new ABN and the date from which the new ABN has effect.
- (3) The change to the *ABN takes effect on the date mentioned in paragraph (1)(a).

18 When your registration can be cancelled

On Registrar's initiative

- (1) The *Registrar may cancel *your registration under section 10 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.

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

- (1A) The *Registrar may cancel the registration of *your representative under section 10A if satisfied that:
 - (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

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

- (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 notify *you of the cancellation. The notification must state:

- (a) the reasons for the cancellation; and
(b) the date of effect of the cancellation.

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

- (3) The date of effect of the cancellation may be any of the following:

- (a) the date on which *you are notified of the cancellation under subsection (2);
(b) a specified date in the future;
(c) a date before the date on which you are notified of the cancellation.

At your request

- (4) The *Registrar may:

- (a) cancel *your registration if you apply to the Registrar for cancellation of the registration; or
(b) cancel the registration of your representative, if you apply to the Registrar for cancellation of the registration.

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

- (4A) The application must meet any requirements of the *data standards.

- (5) The *Registrar must notify *you of the cancellation and the date of effect of the cancellation.

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

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

Section 19

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

19 Reinstating your registration

- (1) The *Registrar must reinstate *your registration, or the registration of your representative, if the Registrar is satisfied that the registration should not have been cancelled.
- (2) The *Registrar must notify *you of the reinstatement.
- (3) The reinstatement has effect on and from the day on which the registration was cancelled.

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

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**:

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)

- (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.

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

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.

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

Part 3—Administration

Division 10—Administration

25 The Registrar must maintain records

The *Registrar must maintain a record of information relating to registrations under sections 10 and 10A.

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.

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

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*.

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

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.

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

Division 15—The Dictionary

41 Dictionary

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

ABN: see *Australian Business Number*.

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 Number or *ABN*, for an *entity, means the ABN allocated to the entity under section 11.

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*.

data standards means standards made by the Registrar under section 13 of the *Commonwealth Registers Act 2020* to the extent

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

that they relate to the Registrar's functions or powers in connection with this Act.

Note: The data standards deal with how the Registrar's functions and powers are performed and exercised. For example, they may provide for:

- (a) the collection of information; and
- (b) the manner and form in which information is given to the Registrar; and
- (c) the manner and form of communication between the Registrar and persons who give information to the Registrar or seek to access information held by the Registrar.

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*.

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.

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

Section 41

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*.

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.

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

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

person includes a *company.

Registrar has the meaning given by subsection (2).

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*.

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.

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

Section 41

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.

- (2) A reference in this Act to the Registrar is a reference to:
- (a) if only one Commonwealth body is appointed as Registrar under section 6 of the *Commonwealth Registers Act 2020*—that body; or
 - (b) if more than one Commonwealth body is appointed under that section, but only one Commonwealth body is appointed under that section with functions and powers in connection with this Act—the Commonwealth body appointed under that section with those functions and powers; or
 - (c) if more than one Commonwealth body is appointed under that section, and more than one Commonwealth body is appointed under that section with functions and powers in connection with this Act:
 - (i) if the reference relates to one or more particular functions or powers—any Commonwealth body so appointed with any of those particular functions or powers; or
 - (ii) otherwise—any of the Commonwealth bodies appointed under that section with functions and powers in connection with this Act.

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

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

Endnotes

Endnote 1—About the endnotes

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

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
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))	
as amended by				
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

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
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)

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Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
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

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
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
as amended by				
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
as amended by				
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)	—

A New Tax System (Australian Business Number) Act 1999

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Compilation No. 28

Compilation date: 22/06/2022

Registered: 01/07/2022

Endnotes

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
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): 22 June 2022 (s 2(1) item 2)	—
as amended by 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)	—

Endnote 4—Amendment history

Provision affected	How affected
Title	am No 69, 2020
Part 1	
Division 2	
s 3	am No 91, 2000; No 42, 2009; No 69, 2020
Division 3	
s 5	am No 177, 1999; No 92, 2000; No 154, 2007
s 5A.....	ad No 168, 2001
	am No 101, 2006
Part 2	
Division 4	
s 8	am No 177, 1999; No 55, 2001; No 169, 2012; No 2, 2015; No 52, 2016
s 9	am No 42, 2009; No 69, 2020
s 9A.....	ad No 42, 2009; No 69, 2020
s 10	am No 179, 1999; No 42, 2009; No 69, 2020
s 10A.....	ad No 42, 2009; No 69, 2020
s 11	am No 42, 2009; No 69, 2020
s 11A.....	ad No 42, 2009; No 69, 2020
s 12	am No 42, 2009
	rep No 69, 2020
s 13	am No 179, 1999; No. 42, 2009; No 69, 2020
Division 5	
s 14	am No 179, 1999; No 42, 2009; No 69, 2020
s 15	rs No 42, 2009
	am No 42, 2009; No 69, 2020
s 16	am No 179, 1999; No 154, 2007
Division 6	
s 17	am No 42, 2009; No 69, 2020
s 18	am No 42, 2009; No 69, 2020

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
s 19	am No 42, 2009; No 69, 2020
Division 7	rep No 42, 2009
s 20	rep No 42, 2009
Division 8	
Division 8 of Part 2	rs No 42, 2009
s 21	rs No 42, 2009 am No 42, 2009; No 69, 2020
s 22	rep No 42, 2009
Division 9	
Division 9 heading	rs No 42, 2009
s 23	am No 42, 2009
Part 3	
Division 10	
Division 10 heading	rs No 69, 2020
s 24	rep No 69, 2020
s 25	am No 179, 1999; No 95, 2004; No 42, 2009; No 88, 2009 rs No 69, 2020
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 rep No 69, 2020
s 27	am No 91, 2000; No 42, 2009; No 61, 2016 rep No 69, 2020
Division 10A	ad No 91, 2000 rep No 42, 2009
s 27A	ad. No. 91, 2000 rep. No. 42, 2009
s 27B	ad No 91, 2000 rep No 42, 2009
Division 11 heading	rep No 69, 2020
s 28	rep No 69, 2020

Endnote 4—Amendment history

Provision affected	How affected
s 29	rep No 69, 2020
s 29A.....	ad No 42, 2009
	am No 42, 2009
	rep No 69, 2020
s 30	am No 146, 1999; No 201, 1999; No 91, 2000; No 54, 2003; No 95, 2004; No 42, 2009; No 62, 2014
	rep No 69, 2020
Part 4	
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
Division 15	
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; No 69, 2020