



A New Tax System (Australian Business Number) Regulations 1999

Statutory Rules No. 231, 1999

made under the

A New Tax System (Australian Business Number) Act 1999

Compilation No. 10

Compilation date: 1 January 2019

Includes amendments up to: F2018L01691

Registered: 18 January 2019

Prepared by the Office of Parliamentary Counsel, Canberra

About this compilation

This compilation

This is a compilation of the *A New Tax System (Australian Business Number) Regulations 1999* that shows the text of the law as amended and in force on 1 January 2019 (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If a provision of the compiled law has been repealed in accordance with a provision of the law, details are included in the endnotes.

Contents

Part 1—Preliminary	1
1 Name of Regulations.....	1
3 Definitions	1
Part 2—Information for Australian Business Register	2
4 Declarations	2
5 Details for any entity (Act s 25(2))	2
6 Details for certain entities (Act s 25(2)).....	2
Part 3—Access to Australian Business Register	3
7 Fee for copies (Act s 26, s 27).....	3
8 Prescribed details	3
Part 4—Disclosure of information	4
9 Prescribed bodies and purposes (Act s 30).....	4
Endnotes	5
Endnote 1—About the endnotes	5
Endnote 2—Abbreviation key	6
Endnote 3—Legislation history	7
Endnote 4—Amendment history	9
Endnote 5—Editorial changes	10

Part 1—Preliminary

1 Name of Regulations

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

3 Definitions

In these Regulations:

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

entity has the meaning given in section 41 of the Act.

Part 2—Information for Australian Business Register

4 Declarations

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

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

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

- (a) any business name registered to the entity on the Business Names Register established and maintained under section 22 of the *Business Names Registration Act 2011*;
- (b) the entity's principal place of business;
- (c) the kind of entity that is being registered;
- (d) the Australian New Zealand Standard Industrial Classification code for the business conducted by the entity.

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

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

- (a) the entity's Australian Company Number;
- (b) the entity's Australian Registered Body Number;
- (c) the name of the entity's public officer (within the meaning of section 252 of the *Income Tax Assessment Act 1936*);
- (d) the name of the entity's trustee or trustees;
- (e) the entity's e-mail address;
- (f) the date of effect of the change of the entity's ABN under Division 6 of Part 2 of the Act;
- (g) the date of effect of the cancellation of the entity's registration in the Australian Business Register under that Division.

Part 3—Access to Australian Business Register

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

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

8 Prescribed details

- (1) For paragraph 26(3)(k) of the Act, the following details are prescribed:
 - (a) if the Registrar has changed the entity's ABN—the date of the change;
 - (b) if the Registrar has cancelled the entity's registration in the Australian Business Register—the date of the cancellation;
 - (c) a name used for business purposes by the entity that appeared in the entry immediately before Part 2 of Schedule 2 of the *Business Names Registration (Transitional and Consequential Provisions) Act 2011* commenced.
- (2) Paragraph (1)(c) ceases to have effect on 1 November 2023.

Part 4—Disclosure of information

9 Prescribed bodies and purposes (Act s 30)

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

- (2) In subregulation (1):

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

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

Australian Trade and Investment Commission means the body continued in existence by section 7 of the *Australian Trade and Investment Commission Act 1985*.

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

Endnotes

Endnote 1—About the endnotes

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 the amendment to be made. If, despite the misdescription, the amendment can be given effect as intended, the amendment is incorporated into the compiled law and the abbreviation “(md)” added to the details of the amendment included in the amendment history.

If a misdescribed amendment cannot be given effect as intended, the abbreviation “(md not incorp)” is added to the details of the amendment included in the amendment history.

Endnotes

Endnote 2—Abbreviation key

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

Endnote 3—Legislation history

Endnote 3—Legislation history

Name	FRLI registration or gazettal	Commencement	Application, saving and transitional provisions
A New Tax System (Australian Business Number) Regulations 1999 (SR No. 231, 1999)	29 Sept 1999	29 Sept 1999 (r 2)	
Taxation Laws Amendment Regulations 2001 (No. 1) (SR No. 289, 2001)	5 Oct 2001	Sch 5: 5 Oct 2001 (r 2)	—
A New Tax System (Australian Business Number) Amendment Regulations 2001 (No. 1) (SR No. 316, 2001)	15 Oct 2001	15 Oct 2001 (r 2)	—
A New Tax System (Australian Business Number) Amendment Regulations 2003 (No. 1) (SR No. 169, 2003)	2 July 2003	2 July 2003 (r 2)	—
A New Tax System (Australian Business Number) Amendment Regulation 2012 (No. 1) (SLI No. 70, 2012)	11 May 2012 (F2012L01021)	Sch 1: 20 Apr 2012 (s 2(b)) Sch 2: 28 May 2013 (s 2(c))	—
A New Tax System (Australian Business Number) Amendment Regulation 2013 (No. 1) (SLI No. 81, 2013)	17 May 2013 (F2013L00785)	18 May 2013 (s 2)	—
A New Tax System (Australian Business Number) Amendment (Display of Trading Names) Regulation 2014 (SLI No. 41, 2014)	16 Apr 2014 (F2014L00419)	17 Apr 2014 (s 2)	—
Trade Legislation Amendment (Australian Trade and Investment Commission) Regulation 2016	19 Apr 2016 (F2016L00539)	Sch 1 (items 1–3): 1 May 2016 (s 2(1) item 1)	—

Endnotes

Endnote 3—Legislation history

Name	FRLI registration or gazetta	Commencement	Application, saving and transitional provisions
A New Tax System (Australian Business Number) Amendment (Display of Trading Names) Regulations 2018	12 Oct 2018 (F2018L01429)	13 Oct 2018 (s 2(1) item 1)	—
Treasury Laws Amendment (Miscellaneous Amendments) Regulations 2018	7 Dec 2018 (F2018L01691)	Sch 1 (items 12, 13): 1 Jan 2019 (s 2(1) item 5)	—

Endnote 4—Amendment history

Provision affected	How affected
Part 1	
r 2	rep LA s 48D
r 3	am F2018L01691 ed C10
Part 2	
r 5	am No 70, 2012
r 6	am F2018L01691
Part 3	
r 7	am No 289, 2001
r 8	ad No 316, 2001 rs No 81, 2013 am No 41, 2014; F2018L01429 <u>(1)(c) exp 1 Nov 2023 (r 8(2))</u>
Part 4	
Part 4	ad No 316, 2001
r 9	ad No 316, 2001 am No 169, 2003; F2016L00539

Endnotes

Endnote 5—Editorial changes

Endnote 5—Editorial changes

In preparing this compilation for registration, the following kinds of editorial change(s) were made under the *Legislation Act 2003*.

Regulation 3 (definition of *entity*)

Kind of editorial change

Give effect to the misdescribed amendment as intended

Details of editorial change

Schedule 1 item 12 of the *Treasury Laws Amendment (Miscellaneous Amendments) Regulations 2018* instructs to omit “section 37” and substitute “section 41” in section 3 (definition of *entity*).

Section 3 (definition of *entity*) does not appear. However, regulation 3 (definition of *entity*) does appear.

This compilation was editorially changed to omit “section 37” and substitute “section 41” in regulation 3 (definition of *entity*) and give effect to the misdescribed amendment as intended.