



A New Tax System (Australian Business Number) Regulations 2020

made under the

A New Tax System (Australian Business Number) Act 1999

Compilation No. 1

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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 2020* that shows the text of the law as amended and in force on 27 October 2023 (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 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 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 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If a provision of the compiled law has been repealed in accordance with a provision of the law, details are included in the endnotes.

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Part 1—Introduction

1 Name

This instrument is the *A New Tax System (Australian Business Number) Regulations 2020*.

3 Authority

This instrument is made under the *A New Tax System (Australian Business Number) Act 1999*.

5 Definitions

Note: A number of expressions used in this instrument are defined in the Act, including the following:

- (a) ABN;
- (b) Australian Business Register;
- (c) entity;
- (d) Registrar.

In this instrument:

ACN has the meaning given by section 9 of the *Corporations Act 2001*.

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

ARBN has the meaning given by section 9 of the *Corporations Act 2001*.

Business Names Register means the Business Names Register established and maintained under section 22 of the *Business Names Registration Act 2011*.

Part 2—The Australian Business Register

6 Details to be entered in the Australian Business Register

For the purposes of paragraph 25(2)(b) of the Act, the following details to be entered in the Australian Business Register in relation to an entity are prescribed:

- (a) any business name registered to the entity on the Business Names Register;
- (b) the entity's principal place of business;
- (c) the kind of entity registered on the Register;
- (d) the industry classification code for the business conducted by the entity, by reference to the Australian and New Zealand Standard Industrial Classification (ANZSIC) 2006 published by the Australian Bureau of Statistics, as in force or existing at the time when this instrument commences;
- (e) the following details (if any) that apply to the entity:
 - (i) if the entity has an ACN—the ACN;
 - (ii) if the entity has an ARBN—the ARBN;
 - (iii) if the entity has a public officer (within the meaning of section 252 of the *Income Tax Assessment Act 1936*)—the name of the public officer;
 - (iv) if the entity is a trust—the name of the trustee or the names of the trustees;
 - (v) if the entity has an email address—the email address;
 - (vi) if the entity's ABN is changed under section 17 of the Act—the date the change takes effect;
 - (vii) if the entity's registration in the Australian Business Register is cancelled under section 18 of the Act—the date the cancellation takes effect.

7 Fee for access to the Australian Business Register

- (1) For the purposes of subsections 26(1) and 27(4) of the Act, this section prescribes the fee for the following:
 - (a) a copy of an entry in the Australian Business Register;
 - (b) a certified copy of, or extract from, the Australian Business Register.
- (2) The fee 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.
- (3) However, the fee for a single copy of an entry in the Register is nil if the copy is given to the entity to which the entry relates.
- (4) The Registrar may reduce or waive the fee mentioned in subsection (2) if the payment of the fee would impose financial hardship on the payer.

8 Details to be included in copies of the Australian Business Register

- (1) For the purposes of paragraph 26(3)(k) of the Act, the following details are prescribed:
 - (a) if the entity's ABN is changed under section 17 of the Act—the date the change takes effect;
 - (b) if the entity's registration in the Australian Business Register is cancelled under section 18 of the Act—the date the cancellation takes effect;
 - (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 2025.

Endnotes

Endnote 1—About the endnotes

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 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

Name	Registration	Commencement	Application, saving and transitional provisions
A New Tax System (Australian Business Number) Regulations 2020	27 Nov 2020 (F2020L01498)	1 Apr 2021 (s 2(1) item 1)	
A New Tax System (Australian Business Number) Amendment (Display of Trading Names) Regulations 2023	26 Oct 2023 (F2023L01416)	27 Oct 2023 (s 2(1) item 1)	—

Endnote 4—Amendment history

Provision affected	How affected
Part 1	
s 2	rep LA s 48D
s 4	rep LA s 48C
Part 2	
s 8	am F2023L01416 (1)(c) exp <u>1 Nov 2025 (s 8(2))</u>
Schedule 1.....	rep LA s 48C
