Entity—Australian business number (ABN)

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# Entity—Australian business number (ABN)

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| Identifying and definitional attributes |
| Metadata item type: | Data Element Concept |
| METEOR identifier: | 429144 |
| Registration status: | [Community Services (retired)](https://meteor.aihw.gov.au/RegistrationAuthority/1), Standard 06/02/2012[Health](https://meteor.aihw.gov.au/RegistrationAuthority/12), Standard 13/11/2014 |
| Definition: | A unique identifier allocated to an individual, association, or other legal or administrative unit for the purposes of identification in dealings with the Australian Government, or for other Commonwealth purposes, in particular with respect to taxation laws. |

## Object Class attributes

### Identifying and definitional attributes

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| Object class: | [Entity](https://meteor.aihw.gov.au/content/429110) |
| Definition: | An individual, association, or other legal or administrative unit treated as a discrete and particular unit. |
| Specialisation of: | [Party](https://meteor.aihw.gov.au/content/483447) |
| Source and reference attributes |
| Origin: | LexisNexis Butterworths 2002. Business and Law Dictionary. Australia: LexisNexis Butterworths Australia |

## Property attributes

### Identifying and definitional attributes

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| Property: | [Australian business number (ABN)](https://meteor.aihw.gov.au/content/429119) |
| Definition: | A unique identifier allocated to an entity for the purposes of identification in dealings with the Australian Government, or for other Commonwealth purposes, in particular with respect to taxation laws. |
| Property group: | [Organisational characteristics](https://meteor.aihw.gov.au/content/274656) |
| Source and reference attributes |
| Submitting organisation: | Australian Institute of Health and Welfare |
| Origin: | LexisNexis Butterworths 2002. Business and Law Dictionary. Australia: LexisNexis Butterworths Australia |
| Reference documents: | Australian Taxation Office, 2010. ABN specific questions. Australian Taxation Office, Canberra. Viewed 18 February 2011,[http://www.abr.business.gov.au/(kw4prb55dzkowt55asotjoq0)/content.aspx?page=FAQabn#WhatIs](http://www.abr.business.gov.au/%28kw4prb55dzkowt55asotjoq0%29/content.aspx?page=FAQabn#WhatIs)Australian Taxation Office, 2010. ABN Essentials. Australian Taxation Office, Canberra. Viewed 18 February 2011,<http://www.ato.gov.au/businesses/pathway.asp?pc=001/003/021/001> |

## Data element concept attributes

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| Source and reference attributes |
| Reference documents: | Australian Taxation Office 2006.  The New Tax System: the meaning of entity carrying on an enterprise for the purposes of entitlement to an Australian Business Number. Australian Taxation Office, Canberra. Viewed 21 February 2011,<http://law.ato.gov.au/atolaw/view.htm?Docid=MXR%2FMT20061%2FNAT%2FATO%2F00001>Australasian Legal Information Institute 1999. A new tax system (goods and services tax) ACT 1999. A NEW TAX SYSTEM (GOODS AND SERVICES TAX) ACT 1999. Australasian Legal Information Institute, NSW. Viewed 21 February 2011,<http://www.austlii.edu.au/au/legis/cth/consol_act/antsasta1999402/> |

### Relational attributes

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| Data Elements implementing this Data Element Concept: | [Entity—Australian business number (ABN), identifier N(11)](https://meteor.aihw.gov.au/content/429148)       [Community Services (retired)](https://meteor.aihw.gov.au/RegistrationAuthority/1), Standard 06/02/2012       [Health](https://meteor.aihw.gov.au/RegistrationAuthority/12), Standard 13/11/2014 |