

Entity—Australian business number (ABN)

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Entity—Australian business number (ABN)

Identifying and definitional attributes

Metadata item type:	Data Element Concept
METEOR identifier:	429144
Registration status:	Community Services (retired) , Standard 06/02/2012 Health , 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

Object class:	Entity
Definition:	An individual, association, or other legal or administrative unit treated as a discrete and particular unit.
Specialisation of:	Party

Source and reference attributes

Origin:	LexisNexis Butterworths 2002. Business and Law Dictionary. Australia: LexisNexis Butterworths Australia
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Property attributes

Identifying and definitional attributes

Property:	Australian business number (ABN)
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

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/(kw4prb55dzkwt55asotjoq0)/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

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

Data Elements implementing this Data Element Concept: [Entity—Australian business number \(ABN\), identifier N\(11\)](#)
[Community Services \(retired\)](#), Standard 06/02/2012
[Health](#), Standard 13/11/2014