

Entity—Australian business number (ABN), identifier N(11)

Identifying and definitional attributes

Metadata item type:	Data Element
Short name:	Australian business number (ABN)
METEOR identifier:	429148
Registration status:	<ul style="list-style-type: none">• 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.
Data Element Concept:	Entity—Australian business number (ABN)

Value domain attributes

Representational attributes

Representation class:	Identifier
Data type:	Number
Format:	N(11)
Maximum character length:	11

Data element attributes

Collection and usage attributes

Guide for use:

The Australian business number (ABN) was introduced on 1 July 2000 to enable businesses in Australia to deal with a range of government departments and agencies using a single identification number.

An entity receives one ABN, regardless of the number of commercial activities or enterprises it undertakes. However, if the enterprise is carried on by a number of different entity types, each entity needs to register in its own right.

When used in relation to an ABN, an entity is defined in section 184-1 of the *A New Tax System (Goods and Services Tax) Act 1999* (Cwth)

as the following:

- (a) an *individual;
- (b) a body corporate;
- (c) a corporation sole;
- (d) a body politic;
- (e) a *partnership;
- (f) any other unincorporated association or body of persons;
- (g) a trust;
- (h) a *superannuation fund.

*This does not apply in all cases. See subsection 184-1 of the GST Act.

The terms 'individual', 'partnership' and 'superannuation fund' are defined in the Dictionary to the GST Act (section 195-1).¹⁰ Where terms are not defined they take their meaning from the general law.

In some cases particular organisations are treated as if they are entities. This applies to government entities and non-profit sub-entities. In the absence of this treatment some of these organisations would only be part of another entity. For a further discussion of these entities, see paragraphs 87 to 91 of the Ruling MT 2006/1 *The New Tax System: the meaning of entity carrying on an enterprise for the purposes of entitlement to an Australian Business Number*.

A legal person, including a company, is an entity in itself and can also be a part of another entity. For example, an individual is an entity and can be a partner in a partnership. Further, a legal person is taken to be a separate entity in a different role or capacity from itself when that person is a trustee of a trust or a superannuation fund. For further information about multiple roles, see paragraphs 81 to 86 of the Ruling.

A similar definition of 'entity' can be found in section 960-100 of the ITAA 1997. It is intended that the term 'entity' has a common meaning across the ABN, GST and income tax Acts. However, the particular definition of 'entity' still needs to be considered in the context of the Act in which it is found. Also note for ABN and GST purposes a defined part of an entity may be taken to be an entity in itself.

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

Implementation in Data Set Specifications:

[Care coordination mental health service type clusterHealth](#), Standard 13/11/2014

[Counselling, support, information and referral—online mental health service type clusterHealth](#), Standard 13/11/2014

[Counselling, support, information and referral—telephone mental health service type clusterHealth](#), Standard 13/11/2014

[Counselling—face-to-face mental health service type clusterHealth](#), Standard 13/11/2014

[Education, employment and training mental health service type clusterHealth](#), Standard 13/11/2014

[Family and carer support mental health service type clusterHealth](#), Standard 13/11/2014

[Group support activities mental health service type clusterHealth](#), Standard 13/11/2014

[Individual advocacy mental health service type clusterHealth](#), Standard 13/11/2014

[Mental health organisation details clusterHealth](#), Standard 13/11/2014

[Mental health promotion mental health service type clusterHealth](#), Standard 13/11/2014

[Mental illness prevention mental health service type clusterHealth](#), Standard 13/11/2014

[Mutual support and self-help mental health service type clusterHealth](#), Standard 13/11/2014

[Personalised support—linked to housing mental health service type clusterHealth](#), Standard 13/11/2014

[Personalised support—other mental health service type clusterHealth](#), Standard 13/11/2014

[Sector development and representation mental health service type clusterHealth](#), Standard 13/11/2014

[Self-help—online mental health service type clusterHealth](#), Standard 13/11/2014

[Service integration infrastructure mental health service type clusterHealth](#), Standard 13/11/2014

[Staffed residential services mental health service type clusterHealth](#), Standard 13/11/2014