

Occasional Paper

Australian Business Register — A Snapshot

2000

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A Snapshot**

2000

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Australian Statistician

AUSTRALIAN BUREAU OF STATISTICS

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INQUIRIES

- For further information about these and related statistics, contact the National Information Service on 1300 135 070 or Robin Ashburn on 08 9360 5936

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PREFACE

The introduction of The New Tax System (TNTS) offers opportunities for the Australian Bureau of Statistics (ABS) to improve the range and quality of data available to users, while at the same time reducing the reporting load on businesses. TNTS also provides an opportunity to improve the infrastructure which supports ABS economic statistics. The release of this Occasional Paper is the first use by the ABS of TNTS information.

This Occasional Paper has been prepared based on data derived from information held on the Australian Business Register (ABR), and supplied by the Australian Taxation Office (ATO) to the ABS. The data were not gathered by ABS from businesses. As with other ABS data, statistics in these tables have been presented in a way that ensures no information is shown about an identifiable business entity. The data presented are a snapshot of active Australian Business Numbers on the ABR at 30 October 2000.

Business counts previously issued by the ABS differ from numbers presented in this publication for a number of reasons. An explanation for these differences is provided in the respective definitions of business units. More information on this is provided in the Explanatory notes on page 17. Furthermore, it is likely that many of the businesses with ABN registrations are not active — they may have registered ‘just in case’.

The ABR is a new source of data on the number of businesses. The ABS has released this Occasional Paper to present these data and to provide an opportunity for comment (see page 19 for contact details).

Dennis Trewin
Australian Statistician

LIST OF ABBREVIATIONS AND SYMBOLS

Abbreviations	ABN	Australian Business Number
	ABR	Australian Business Register
	ABS	Australian Bureau of Statistics
	ANZSIC	Australian and New Zealand Standard Industrial Classification
	ATO	Australian Taxation Office
	GST	Goods and Services Tax
	TNTS	The New Tax System
Symbols	n.a.	not applicable
	n.p.	not available for separate publication but included in the totals where applicable
	. .	nil

INTRODUCTION

This paper has been prepared based on data provided by businesses to the Australian Business Registrar (ABR) when registering for an Australian Business Number (ABN). The ABR has been developed as part of the introduction of The New Tax System. The ABN registration process commenced on 1 November 1999. The data presented are a snapshot of active ABNs on the Australian Business Register at 30 October 2000.

As part of The New Tax System, businesses with an annual turnover of \$50,000 (\$100,000 for non-profit organisations) and above are required to register for an Australian Business Number (ABN). Businesses below this threshold may choose to register. ABN details are held on the ABR. The Registrar of the Australian Business Register (who is also the Commissioner of Taxation) administers the register. The ABN entity is the unit for the purposes of this publication. The total number of registered business entities which were active at 30 October 2000 was 3.2 million.

A business entity receives one ABN regardless of the number of commercial activities it undertakes. However, if an enterprise is carried on by a number of different, but related, entities, each entity may register in its own right. Therefore, some care is needed in interpreting the number and characteristics of ABN entities, presented in this publication.

Business counts previously issued by the Australian Bureau of Statistics (ABS) differ from the numbers presented in this publication for a number of reasons. An explanation for these differences is provided in the respective definitions of business units. More information on this is given in the Explanatory Notes on page 17.

The total number of ABNs includes a wide range of entities. The summary table (table 4) shows the number of employing and non-employing entities. Businesses are then classified according to whether or not they are registered for GST purposes. Entities do not have to register for GST to register for an ABN.

The industry (ANZSIC) code has been assigned to ABN entities based on information provided at the time of registration or information already available in the ATO about the type of activity of an entity.

At the time of ABN registration, businesses identified whether they operated from more than one location and in which States they had locations. Business entity counts by State are provided based on entities which operate from locations in a single State. Counts of entities which operate from locations in more than one State (multi-State) are also provided. For employing multi-State entities, further information is presented on the State/Territory of main business location and the States/Territories of all locations.

Counts of business entities which operate from a single location, in areas which are parts of States (defined by postcodes or postcode groupings), by postcode are available on request. Such data will not disclose information about any identifiable business entity. For details on availability of such data contact Steve Murdoch on 03 9615 7536.

Further explanations of the data presented, including definitions used when registering for the ABR, are given in the Explanatory Notes (on page 15) and Glossary (on page 20).

MAIN FEATURES

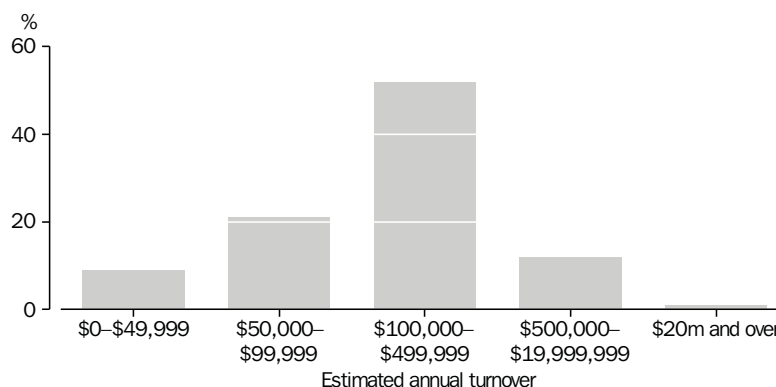
At October 2000 the number of business entities registered with the Australian Business Register (ABR) for an Australian Business Number (ABN) was 3,199,930. The Explanatory Notes on page 15 provide details of the basis of registration for an ABN.

Of the total number of business entities registered for an ABN, 25% (796,861) were employing entities. Business entities may register with the ABR for reporting of various tax liabilities and roles. Less than 1% of employing entities did not register for a GST role. Of the 2,403,069 non-employing entities registered with the ABR, 20% did not register for a GST role.

Of businesses registered for the GST, Property and Business Services (528,427) and Construction (358,321) had the greatest numbers. The Electricity, Gas and Water Supply industry had the least number of business entities registered on the ABR (4,950).

The majority of employing business entities registered for GST estimated their annual turnover to be less than \$500,000 (82%). Of employing businesses, 10% had estimated annual turnover of less than \$50,000, while 6,924 (0.1%) estimated that their turnover would exceed \$20m (see graph 1).

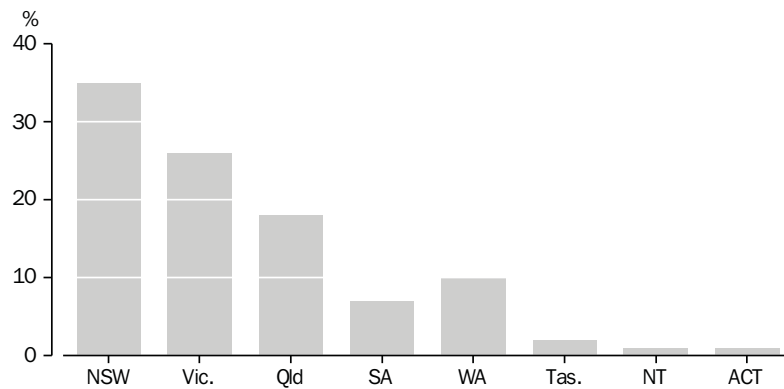
1 EMPLOYING BUSINESS ENTITIES REGISTERED FOR GST, Size—
October 2000



Of the total number of employing business entities registered for GST which stated whether they were single or multi-State, 98% (774,422) operated from locations in a single State or Territory. The industries which had the lowest proportion of single State businesses were: Electricity, Gas and Water (91%); Mining (92%); and Wholesale Trade (94%).

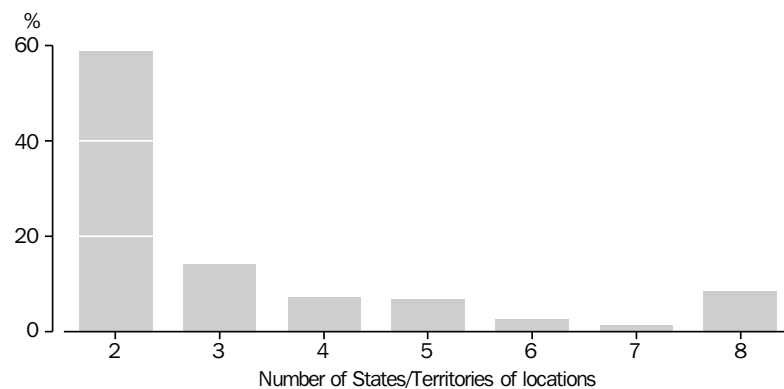
The distribution across States of employing single State business entities registered for GST is shown in graph 2.

2 EMPLOYING SINGLE STATE BUSINESS ENTITIES REGISTERED FOR GST—
October 2000



There were 15,491 employing business entities registered for GST which operate from locations in more than one State or Territory. More than half (59%) of these business entities operate from locations in only two States, while 1,306 (8%) operate from locations in all States and Territories (see graph 3).

3 EMPLOYING MULTI-STATE BUSINESS ENTITIES REGISTERED FOR GST—
October 2000



4 BUSINESS ENTITIES BY SIZE OF ESTIMATED ANNUAL TURNOVER

	Registered for GST									
	Estimated annual turnover (\$'000)							Total	Not registered for GST	Total
	\$0-<\$50	\$50-<\$100	\$100-<\$500	\$500-<\$20 000	\$20 000 and over	Not stated				
Employing	71 064	164 146	414 672	93 705	6 924	40 247	790 758	6 103	796 861	
Non-employed	744 686	397 261	265 700	31 210	3 359	469 702	1911 918	491 151	2403 069	
Total	815 750	561 407	680 372	124 915	10 283	509 949	2702 676	497 254	3199 930	

5 BUSINESS ENTITIES BY INDUSTRY

Industry(a)	Registered for GST			Not registered for GST			Total		
	Employing	Non-employed(b)	Total	Employing	Non-employed(b)	Total	Employing	Non-employed(b)	Total
Agriculture, Forestry and Fishing	74 995	201 279	276 274	56	21 850	21 906	75 051	223 129	298 180
Mining	2 560	7 574	10 134	7	1 085	1 092	2 567	8 659	11 226
Manufacturing	57 873	82 350	140 223	61	10 544	10 605	57 934	92 894	150 828
Electricity, Gas and Water Supply	524	4 426	4 950	6	1 277	1 283	530	5 703	6 233
Construction	89 187	269 134	358 321	106	38 705	38 811	89 293	307 839	397 132
Wholesale Trade	37 840	43 632	81 472	32	3 902	3 934	37 872	47 534	85 406
Retail Trade	103 610	125 813	229 423	112	16 014	16 126	103 722	141 827	245 549
Accommodation, Cafes and Restaurants	30 100	30 366	60 466	59	8 377	8 436	30 159	38 743	68 902
Transport and Storage	30 045	96 566	126 611	34	8 335	8 369	30 079	104 901	134 980
Communication Services	5 271	30 905	36 176	16	10 025	10 041	5 287	40 930	46 217
Finance and Insurance	31 866	239 462	271 328	1 545	60 151	61 696	33 411	299 613	333 024
Property and Business Services	139 886	388 541	528 427	369	122 291	122 660	140 255	510 832	651 087
Government Administration and Defence	2 782	3 836	6 618	161	3 865	4 026	2 943	7 701	10 644
Education	10 728	29 156	39 884	47	12 574	12 621	10 775	41 730	52 505
Health and Community Services	47 276	62 965	110 241	81	20 063	20 144	47 357	83 028	130 385
Cultural and Recreational Services	16 807	66 035	82 842	82	37 628	37 710	16 889	103 663	120 552
Personal and Other Services	31 146	212 638	243 784	242	107 363	107 605	31 388	320 001	351 389
Not stated	78 262	17 240	95 502	3 087	7 102	10 189	81 349	24 342	105 691
All Industries	790 758	1911 918	2702 676	6 103	491 151	497 254	796 861	2403 069	3199 930

(a) For non-employed business entities, industry classification is based on ANZSIC for those businesses where coding has been completed from a description of activities of the entity, otherwise, it is as reported by business entities on the ABN registration forms. For employing business entities industry classification is based on ANZSIC. See Explanatory Notes for further information.

(b) For non-employed business entities presented in this table there may be a related entity or entities, some of which may employ. See Explanatory notes for further information.

6 NON-EMPLOYING(a) BUSINESS ENTITIES REGISTERED FOR GST BY INDUSTRY

Industry(b)	Estimated annual turnover (\$'000)						Total
	\$0-<\$50	\$50-<\$100	\$100-<\$500	\$500-<\$20 000	\$20 000 and over	Not stated	
Agriculture, Forestry and Fishing	94 015	36 002	32 602	1 205	68	37 387	201 279
Mining	3 243	1 690	924	340	193	1 184	7 574
Manufacturing	32 300	19 435	10 997	2 140	320	17 158	82 350
Electricity, Gas and Water Supply	2 141	1 308	399	116	98	364	4 426
Construction	96 188	91 957	35 654	2 668	96	42 571	269 134
Wholesale Trade	14 535	9 360	10 774	2 649	408	5 906	43 632
Retail Trade	39 886	29 943	33 718	4 084	179	18 003	125 813
Accommodation, Cafes and Restaurants	9 896	7 010	7 686	1 127	36	4 611	30 366
Transport and Storage	47 645	27 647	12 204	947	136	7 987	96 566
Communication Services	16 938	7 880	2 427	271	68	3 321	30 905
Finance and Insurance	66 990	23 828	19 876	3 783	923	124 062	239 462
Property and Business Services	137 522	83 524	59 856	7 201	463	99 975	388 541
Government Administration and Defence	2 153	516	389	337	166	275	3 836
Education	13 888	3 273	3 974	1 113	37	6 871	29 156
Health and Community Services	27 390	10 030	12 746	1 121	59	11 619	62 965
Cultural and Recreational Services	33 018	9 125	5 257	610	69	17 956	66 035
Personal and Other Services	97 776	32 717	15 309	1 398	37	65 401	212 638
Not stated	9 162	2 016	908	100	3	5 051	17 240
All Industries	744 686	397 261	265 700	31 210	3 359	469 702	1911 918

(a) For non-employing business entities presented in this table there may be a related entity or entities, some of which may employ. See Explanatory Notes for further information.

(b) Industry classification presented in this table is based on ANZSIC for those businesses where coding has been completed from a description of activities of the entity, otherwise, it is as reported by business entities on the ABN registration forms. See Explanatory notes for further information.

7 EMPLOYING BUSINESS ENTITIES REGISTERED FOR GST BY INDUSTRY

Industry (ANZSIC subdivision)	Estimated annual turnover (\$'000)						Total
	\$0– <\$50	\$50– <\$100	\$100– <\$500	\$500– <\$20 000	\$20 000 and over	Not stated	
Agriculture, Forestry and Fishing							
Agriculture	8 920	13 577	36 978	2 727	50	2 091	64 343
Services to Agriculture; Hunting and Trapping	713	1 457	3 121	343	12	228	5 874
Forestry and Logging	185	288	632	178	16	68	1 367
Commercial Fishing	278	658	2 105	219	7	144	3 411
Total	10 096	15 980	42 836	3 467	85	2 531	74 995
Mining							
Coal Mining	13	9	29	51	54	4	160
Oil and Gas Extraction	12	15	31	20	12	2	92
Metal Ore Mining	59	44	112	76	73	11	375
Other Mining	51	116	390	176	20	22	775
Services to Mining	200	244	468	162	38	46	1 158
Total	335	428	1 030	485	197	85	2 560
Manufacturing							
Food, Beverage and Tobacco Manufacturing	179	387	1 922	1 172	281	122	4 063
Textile, Clothing, Footwear and Leather Manufacturing	789	1 136	3 008	950	92	661	6 636
Wood and Paper Product Manufacturing	228	707	2 449	920	64	102	4 470
Printing, Publishing and Recorded Media	415	911	3 747	1 417	136	229	6 855
Petroleum, Coal, Chemical and Associated Product Manufacturing	171	382	1 609	1 181	216	93	3 652
Non-Metallic Mineral Product Manufacturing	150	347	1 132	484	49	82	2 244
Metal Product Manufacturing	484	1 704	5 239	2 290	144	240	10 101
Machinery and Equipment Manufacturing	671	1 847	5 860	2 704	320	307	11 709
Other Manufacturing	471	1 498	4 391	1 477	55	251	8 143
Total	3 558	8 919	29 357	12 595	1 357	2 087	57 873
Electricity, Gas and Water Supply							
Electricity and Gas Supply	15	46	81	50	71	8	271
Water Supply, Sewerage and Drainage Services	19	45	122	50	12	5	253
Total	34	91	203	100	83	13	524
Construction							
General Construction	1 467	5 174	13 410	4 368	271	798	25 488
Construction Trade Services	4 570	18 306	33 880	5 132	93	1 718	63 699
Total	6 037	23 480	47 290	9 500	364	2 516	89 187
Wholesale Trade							
Basic Material Wholesaling	399	828	3 643	2 964	321	257	8 412
Machinery and Motor Vehicle Wholesaling	590	1 613	6 825	4 419	436	351	14 234
Personal and Household Good Wholesaling	763	1 655	6 757	5 072	458	489	15 194
Total	1 752	4 096	17 225	12 455	1 215	1 097	37 840
Retail Trade							
Food Retailing	885	3 070	18 898	3 804	92	784	27 533
Personal and Household Good Retailing	1 865	5 568	28 648	9 914	296	1 383	47 674
Motor Vehicle Retailing and Services	973	3 835	16 986	5 332	602	675	28 403
Total	3 723	12 473	64 532	19 050	990	2 842	103 610
Accommodation, Cafes and Restaurants							
Accommodation, Cafes and Restaurants	1 263	3 954	18 725	4 994	172	992	30 100
Total	1 263	3 954	18 725	4 994	172	992	30 100
Transport and Storage							
Road Transport	1 348	5 785	11 867	2 071	95	587	21 753
Rail Transport	n.p.	n.p.	17	12	14	3	51
Water Transport	74	149	364	95	19	25	726
Air and Space Transport	54	87	257	134	33	27	592
Other Transport	n.p.	n.p.	318	36	5	19	559
Services to Transport	353	780	2 555	1 631	132	222	5 673
Storage	30	88	357	158	34	24	691
Total	1 898	7 036	15 735	4 137	332	907	30 045
Communication Services							
Communication Services	797	1 656	2 139	403	58	218	5 271
Total	797	1 656	2 139	403	58	218	5 271

...continued

7 EMPLOYING BUSINESS ENTITIES REGISTERED FOR GST BY INDUSTRY — *continued*

<i>Industry (ANZSIC subdivision)</i>	<i>Estimated annual turnover (\$'000)</i>						<i>Total</i>
	<i>\$0– <\$50</i>	<i>\$50– <\$100</i>	<i>\$100– <\$500</i>	<i>\$500– <\$20 000</i>	<i>\$20 000 and over</i>	<i>Not stated</i>	
Finance and Insurance							
Finance	1 255	1 358	2 511	616	143	1 879	7 762
Insurance	2 408	835	1 031	239	120	4 703	9 336
Services to Finance and Insurance	1 511	3 176	7 146	1 068	125	1 742	14 768
<i>Total</i>	5 174	5 369	10 688	1 923	388	8 324	31 866
Property and Business Services							
Property Services	1 719	3 905	11 306	2 262	104	1 510	20 806
Business Services	12 682	31 942	58 397	8 798	516	6 745	119 080
<i>Total</i>	14 401	35 847	69 703	11 060	620	8 255	139 886
Government Administration and Defence							
Government Administration	n.p.	135	474	985	505	n.p.	2 752
Defence	n.p.	9	10	6	..	n.p.	30
<i>Total</i>	126	144	484	991	505	532	2 782
Education							
Education	1 527	2 354	4 787	1 419	83	558	10 728
<i>Total</i>	1 527	2 354	4 787	1 419	83	558	10 728
Health and Community Services							
Health Services	2 143	5 842	27 774	2 172	129	1 586	39 646
Community Services	895	1 096	4 551	694	24	370	7 630
<i>Total</i>	3 038	6 938	32 325	2 866	153	1 956	47 276
Cultural and Recreational Services							
Motion Picture, Radio and Television Services	334	769	1 484	368	70	140	3 165
Libraries, Museums and the Arts	568	1 057	1 496	222	8	298	3 649
Sport and Recreation	1 007	2 284	4 942	855	56	849	9 993
<i>Total</i>	1 909	4 110	7 922	1 445	134	1 287	16 807
Personal and Other Services							
Personal Services	2 550	6 866	9 417	654	24	1 158	20 669
Other Services	2 784	1 705	3 528	1 160	57	915	10 149
Private Households Employing Staff	73	56	63	7	..	129	328
<i>Total</i>	5 407	8 627	13 008	1 821	81	2 202	31 146
Not stated	9 989	22 644	36 683	4 994	107	3 845	78 262
All Industries	71 064	164 146	414 672	93 705	6 924	40 247	790 758

8.1 EMPLOYING SINGLE STATE BUSINESS ENTITIES REGISTERED FOR GST BY INDUSTRY — NEW SOUTH WALES

Industry (ANZSIC)	Estimated annual turnover (\$'000)						Total
	\$0-<\$50	\$50-<\$100	\$100-<\$500	\$500-<\$20 000	\$20 000 and over	Not stated	
Agriculture, Forestry and Fishing	3 339	4 918	10 776	869	10	725	20 637
Mining	59	86	199	116	34	11	505
Manufacturing	1 190	2 965	9 362	3 810	220	544	18 091
Electricity, Gas and Water Supply	7	33	72	22	14	6	154
Construction	2 325	9 316	17 035	3 077	87	954	32 794
Wholesale Trade	646	1 474	5 847	4 078	238	391	12 674
Retail Trade	1 216	4 051	20 415	5 922	262	953	32 819
Accommodation, Cafes and Restaurants	446	1 412	6 307	1 823	87	311	10 386
Transport and Storage	632	2 289	5 356	1 255	63	296	9 891
Communication Services	227	630	788	158	12	65	1 880
Finance and Insurance	1 809	1 832	3 782	710	103	2 574	10 810
Property and Business Services	5 135	13 104	26 014	3 891	124	2 930	51 198
Government Administration and Defence	31	34	126	199	147	84	621
Education	394	685	1 443	303	24	193	3 042
Health and Community Services	977	2 368	11 013	800	20	657	15 835
Cultural and Recreational Services	686	1 639	2 775	486	39	420	6 045
Personal and Other Services	1 687	2 871	4 244	474	13	805	10 094
Not stated	4 289	10 316	17 790	2 431	24	1 775	36 625
All Industries	25 095	60 023	143 344	30 424	1 521	13 694	274 101

8.2 EMPLOYING SINGLE STATE BUSINESS ENTITIES REGISTERED FOR GST BY INDUSTRY — VICTORIA

Industry (ANZSIC)	Estimated annual turnover (\$'000)						Total
	\$0-<\$50	\$50-<\$100	\$100-<\$500	\$500-<\$20 000	\$20 000 and over	Not stated	
Agriculture, Forestry and Fishing	2 595	4 000	9 166	594	9	608	16 972
Mining	27	49	114	48	8	11	257
Manufacturing	1 115	2 601	8 478	3 559	190	887	16 830
Electricity, Gas and Water Supply	8	23	52	18	21	2	124
Construction	1 425	6 075	12 095	2 225	46	679	22 545
Wholesale Trade	414	1 084	4 536	3 032	168	292	9 526
Retail Trade	883	3 166	15 939	4 444	198	704	25 334
Accommodation, Cafes and Restaurants	294	871	4 373	972	12	219	6 741
Transport and Storage	515	2 081	3 852	965	33	261	7 707
Communication Services	312	484	501	80	n.p.	n.p.	1 461
Finance and Insurance	1 598	1 379	2 623	417	40	2 733	8 790
Property and Business Services	3 918	9 670	17 521	2 539	66	2 402	36 116
Government Administration and Defence	14	18	57	134	102	14	339
Education	697	991	2 005	449	16	157	4 315
Health and Community Services	787	1 804	7 826	757	44	495	11 713
Cultural and Recreational Services	472	1 058	2 085	347	21	325	4 308
Personal and Other Services	1 366	2 110	3 133	348	8	535	7 500
Not stated	2 541	5 833	8 724	1 046	n.p.	n.p.	19 204
All Industries	18 981	43 297	103 080	21 974	1 003	11 447	199 782

8.3 EMPLOYING SINGLE STATE BUSINESS ENTITIES REGISTERED FOR GST BY INDUSTRY — QUEENSLAND

Industry (ANZSIC)	Estimated annual turnover (\$'000)						Total
	\$0–<\$50	\$50–<\$100	\$100–<\$500	\$500–<\$20 000	\$20 000 and over	Not stated	
Agriculture, Forestry and Fishing	1 725	2 911	9 451	828	7	441	15 363
Mining	56	99	229	92	28	20	524
Manufacturing	597	1 630	5 296	1 947	91	278	9 839
Electricity, Gas and Water Supply	9	18	30	16	7	1	81
Construction	1 148	4 149	9 591	1 991	39	427	17 345
Wholesale Trade	323	745	3 189	1 880	93	158	6 388
Retail Trade	779	2 561	13 081	3 565	130	505	20 621
Accommodation, Cafes and Restaurants	254	781	3 682	925	24	205	5 871
Transport and Storage	368	1 397	3 264	739	19	169	5 956
Communication Services	124	281	428	33	n.p.	n.p.	902
Finance and Insurance	810	1 033	1 822	221	24	1 528	5 438
Property and Business Services	2 386	5 970	11 659	1 554	28	1 236	22 833
Government Administration and Defence	16	37	96	173	77	311	710
Education	205	303	572	128	15	84	1 307
Health and Community Services	529	1 231	6 171	496	17	319	8 763
Cultural and Recreational Services	343	683	1 377	228	14	230	2 875
Personal and Other Services	1 109	1 693	2 262	250	8	345	5 667
Not stated	1 502	3 102	4 633	551	n.p.	n.p.	10 211
All Industries	12 283	28 624	76 833	15 617	628	6 709	140 694

8.4 EMPLOYING SINGLE STATE BUSINESS ENTITIES REGISTERED FOR GST BY INDUSTRY — SOUTH AUSTRALIA

Industry (ANZSIC)	Estimated annual turnover (\$'000)						Total
	\$0–<\$50	\$50–<\$100	\$100–<\$500	\$500–<\$20 000	\$20 000 and over	Not stated	
Agriculture, Forestry and Fishing	1 270	2 208	5 449	319	n.p.	n.p.	9 606
Mining	13	20	60	25	n.p.	n.p.	131
Manufacturing	206	506	2 039	875	40	113	3 779
Electricity, Gas and Water Supply	5	n.p.	9	9	10	n.p.	36
Construction	348	1 202	2 418	521	14	140	4 643
Wholesale Trade	126	262	1 206	767	32	104	2 497
Retail Trade	271	884	5 024	1 283	62	223	7 747
Accommodation, Cafes and Restaurants	82	265	1 297	394	n.p.	n.p.	2 138
Transport and Storage	133	371	901	263	8	63	1 739
Communication Services	48	69	148	15	..	10	290
Finance and Insurance	275	329	669	69	7	449	1 798
Property and Business Services	881	1 975	3 614	469	14	523	7 476
Government Administration and Defence	21	15	91	121	36	3	287
Education	73	145	221	180	n.p.	n.p.	659
Health and Community Services	262	539	2 306	257	19	225	3 608
Cultural and Recreational Services	117	220	478	88	8	107	1 018
Personal and Other Services	469	668	965	316	n.p.	n.p.	2 594
Not stated	531	n.p.	1 550	198	6	n.p.	3 463
All Industries	5 131	10 686	28 445	6 169	267	2 811	53 509

8.5 EMPLOYING SINGLE STATE BUSINESS ENTITIES REGISTERED FOR GST BY INDUSTRY — WESTERN AUSTRALIA

Industry (ANZSIC)	Estimated annual turnover (\$'000)						Total
	\$0-<\$50	\$50-<\$100	\$100-<\$500	\$500-<\$20 000	\$20 000 and over	Not stated	
Agriculture, Forestry and Fishing	674	1 194	5 734	510	6	272	8 390
Mining	147	145	335	130	48	28	833
Manufacturing	309	888	2 985	1 098	42	202	5 524
Electricity, Gas and Water Supply	n.p.	9	27	15	..	n.p.	56
Construction	541	1 931	4 158	987	49	224	7 890
Wholesale Trade	157	363	1 628	1 081	70	104	3 403
Retail Trade	376	1 208	6 522	2 168	76	320	10 670
Accommodation, Cafes and Restaurants	110	376	1 885	505	n.p.	n.p.	2 980
Transport and Storage	161	591	1 504	399	11	78	2 744
Communication Services	54	114	159	41	n.p.	n.p.	383
Finance and Insurance	482	577	1 193	182	14	760	3 208
Property and Business Services	1 370	3 580	7 000	1 044	23	766	13 783
Government Administration and Defence	31	27	32	205	50	92	437
Education	100	132	295	206	n.p.	n.p.	795
Health and Community Services	277	591	3 180	280	20	163	4 511
Cultural and Recreational Services	158	282	644	127	7	113	1 331
Personal and Other Services	474	802	1 411	151	n.p.	n.p.	3 065
Not stated	n.p.	1 622	2 466	322	8	n.p.	5 382
All Industries	6 141	14 432	41 158	9 451	439	3 764	75 385

8.6 EMPLOYING SINGLE STATE BUSINESS ENTITIES REGISTERED FOR GST BY INDUSTRY — TASMANIA

Industry (ANZSIC)	Estimated annual turnover (\$'000)						Total
	\$0-<\$50	\$50-<\$100	\$100-<\$500	\$500-<\$20 000	\$20 000 and over	Not stated	
Agriculture, Forestry and Fishing	300	493	1 458	n.p.	n.p.	n.p.	2 470
Mining	n.p.	7	28	5	n.p.	n.p.	54
Manufacturing	57	151	518	162	19	35	942
Electricity, Gas and Water Supply	n.p.	..	5	n.p.	n.p.	..	11
Construction	90	248	693	137	n.p.	n.p.	1 203
Wholesale Trade	35	69	291	169	9	18	591
Retail Trade	84	260	1 618	505	12	55	2 534
Accommodation, Cafes and Restaurants	34	147	539	119	..	33	872
Transport and Storage	37	152	396	65	n.p.	n.p.	668
Communication Services	15	28	33	5	n.p.	n.p.	92
Finance and Insurance	56	82	191	28	n.p.	n.p.	443
Property and Business Services	207	395	860	103	n.p.	n.p.	1 679
Government Administration and Defence	n.p.	n.p.	10	29	17	3	64
Education	19	30	52	45	n.p.	n.p.	161
Health and Community Services	97	167	719	78	n.p.	n.p.	1 110
Cultural and Recreational Services	46	89	191	26	n.p.	n.p.	411
Personal and Other Services	108	197	328	28	n.p.	n.p.	719
Not stated	n.p.	n.p.	408	45	1	101	940
All Industries	1 339	2 762	8 338	1 691	89	745	14 964

8.7 EMPLOYING SINGLE STATE BUSINESS ENTITIES REGISTERED FOR GST BY INDUSTRY — NORTHERN TERRITORY

Industry (ANZSIC)	Estimated annual turnover (\$'000)						Total
	\$0-<\$50	\$50-<\$100	\$100-<\$500	\$500-<\$20 000	\$20 000 and over	Not stated	
Agriculture, Forestry and Fishing	44	55	184	26	..	5	314
Mining	n.p.	n.p.	n.p.	5	n.p.	1	37
Manufacturing	20	45	185	58	n.p.	n.p.	317
Electricity, Gas and Water Supply	..	n.p.	n.p.	n.p.	..	..	10
Construction	40	152	484	165	n.p.	n.p.	856
Wholesale Trade	12	30	106	78	n.p.	n.p.	235
Retail Trade	38	116	629	229	6	18	1 036
Accommodation, Cafes and Restaurants	18	27	199	90	..	7	341
Transport and Storage	18	51	141	49	n.p.	n.p.	268
Communication Services	n.p.	6	15	n.p.	..	..	24
Finance and Insurance	11	18	61	20	n.p.	n.p.	126
Property and Business Services	79	187	446	91	n.p.	n.p.	848
Government Administration and Defence	n.p.	n.p.	47	62	7	2	121
Education	9	14	87	25	n.p.	n.p.	137
Health and Community Services	20	36	241	28	..	8	333
Cultural and Recreational Services	16	32	103	16	n.p.	n.p.	176
Personal and Other Services	39	66	171	27	..	10	313
Not stated	58	109	192	38	..	6	403
All Industries	427	955	3 315	1 012	27	159	5 895

8.8 EMPLOYING SINGLE STATE BUSINESS ENTITIES REGISTERED FOR GST BY INDUSTRY — ACT

Industry (ANZSIC)	Estimated annual turnover (\$'000)						Total
	\$0-<\$50	\$50-<\$100	\$100-<\$500	\$500-<\$20 000	\$20 000 and over	Not stated	
Agriculture, Forestry and Fishing	30	32	51	n.p.	..	n.p.	128
Mining	..	n.p.	n.p.	..	..	..	6
Manufacturing	22	61	183	58	n.p.	n.p.	336
Electricity, Gas and Water Supply	..	n.p.	n.p.	n.p.	n.p.	..	5
Construction	60	247	507	133	n.p.	n.p.	983
Wholesale Trade	10	26	122	82	n.p.	n.p.	253
Retail Trade	37	149	828	271	15	51	1 351
Accommodation, Cafes and Restaurants	15	52	297	81	6	17	468
Transport and Storage	18	56	129	21	n.p.	n.p.	234
Communication Services	n.p.	34	32	n.p.	n.p.	n.p.	82
Finance and Insurance	54	61	173	13	n.p.	n.p.	443
Property and Business Services	246	655	1 523	173	5	173	2 775
Government Administration and Defence	6	8	16	29	15	19	93
Education	20	34	60	16	n.p.	n.p.	143
Health and Community Services	53	130	603	46	n.p.	n.p.	869
Cultural and Recreational Services	43	65	145	31	n.p.	n.p.	307
Personal and Other Services	89	139	313	48	n.p.	n.p.	623
Not stated	n.p.	271	487	68	n.p.	59	993
All Industries	816	2 023	5 475	1 079	66	633	10 092

8.9 EMPLOYING SINGLE STATE BUSINESS ENTITIES REGISTERED FOR GST BY INDUSTRY — AUSTRALIA

Industry (ANZSIC)	Estimated annual turnover (\$'000)						Total
	\$0-<\$50	\$50-<\$100	\$100-<\$500	\$500-<\$20 000	\$20 000 and over	Not stated	
Agriculture, Forestry and Fishing	9 977	15 811	42 269	3 288	37	2 498	73 880
Mining	314	415	989	421	125	83	2 347
Manufacturing	3 516	8 847	29 046	11 567	607	2 075	55 658
Electricity, Gas and Water Supply	n.p.	n.p.	n.p.	87	56	12	477
Construction	5 977	23 320	46 981	9 236	243	2 502	88 259
Wholesale Trade	1 723	4 053	16 925	11 167	618	1 081	35 567
Retail Trade	3 684	12 395	64 056	18 387	761	2 829	102 112
Accommodation, Cafes and Restaurants	1 253	3 931	18 579	4 909	136	989	29 797
Transport and Storage	1 882	6 988	15 543	3 756	139	899	29 207
Communication Services	788	1 646	2 104	339	20	217	5 114
Finance and Insurance	5 095	5 311	10 514	1 660	194	8 282	31 056
Property and Business Services	14 222	35 536	68 637	9 864	262	8 187	136 708
Government Administration and Defence	n.p.	n.p.	n.p.	952	451	528	2 672
Education	1 517	2 334	4 735	1 352	67	554	10 559
Health and Community Services	3 002	6 866	32 059	2 742	126	1 947	46 742
Cultural and Recreational Services	1 881	4 068	7 798	1 349	98	1 277	16 471
Personal and Other Services	5 341	8 546	12 827	1 642	37	2 182	30 575
Not stated	9 885	22 504	36 250	4 699	63	3 820	77 221
All Industries(a)	70 213	162 802	409 988	87 417	4 040	39 962	774 422

(a) The addition of the employing single State business entities registered for GST shown in table 8.9, and the employing multi-State business entities registered for GST in table 9, does not equal the total presented for this population in tables 4, 5 and 7 as 845 business entities did not state whether they were single or multi-State when registering for an ABN.

9 EMPLOYING MULTI-STATE BUSINESS ENTITIES REGISTERED FOR GST BY INDUSTRY

Industry (ANZSIC)	Estimated annual turnover (\$'000)						Total
	\$0-<\$50	\$50-<\$100	\$100-<\$500	\$500-<\$20 000	\$20 000 and over	Not stated	
Agriculture, Forestry and Fishing	95	136	460	173	48	14	926
Mining	21	13	40	64	72	2	212
Manufacturing	40	66	278	1 015	750	8	2 157
Electricity, Gas and Water Supply	n.p.	n.p.	n.p.	13	27	1	47
Construction	53	141	280	260	121	10	865
Wholesale Trade	27	40	283	1 281	597	14	2 242
Retail Trade	36	72	432	646	229	10	1 425
Accommodation, Cafes and Restaurants	9	22	133	80	36	2	282
Transport and Storage	13	41	176	378	193	5	806
Communication Services	8	10	32	64	38	.	152
Finance and Insurance	72	49	164	262	194	28	769
Property and Business Services	166	282	999	1 188	358	45	3 038
Government Administration and Defence	n.p.	n.p.	n.p.	39	54	4	109
Education	9	19	49	65	16	2	160
Health and Community Services	31	64	236	123	26	7	487
Cultural and Recreational Services	25	37	120	94	36	7	319
Personal and Other Services	60	71	173	176	44	16	540
Not stated	95	125	392	289	44	10	955
All Industries(a)	764	1 192	4 257	6 210	2 883	185	15 491

(a) The addition of the employing single State business entities registered for GST shown in table 8.9, and the employing multi-State business entities registered for GST in table 9, does not equal the total presented for this population in tables 4, 5 and 7 as 845 business entities did not state whether they were single or multi-State when registering for an ABN.

10 EMPLOYING MULTI-STATE BUSINESS ENTITIES REGISTERED FOR GST BY NUMBER OF STATES/TERRITORIES OF LOCATIONS

<i>Estimated annual turnover (\$'000)</i>	<i>Number of States/Territories of locations</i>							<i>Total</i>
	2	3	4	5	6	7	8	
\$0-<\$50	717	458	357	563	258	142	388	2 883
\$50-<\$100	530	55	41	17	9	6	106	764
\$100-<\$500	890	91	32	20	8	5	146	1 192
\$500-<\$20 000	3 252	376	126	62	31	23	387	4 257
\$20 000 and over	3 606	1 187	580	389	130	53	265	6 210
Not stated	136	20	7	4	2	2	14	185
Total(a)	9 131	2 187	1 143	1 055	438	231	1 306	15 491

(a) The addition of the employing single State business entities registered for GST shown in table 8.9, and the employing multi-State business entities registered for GST in table 9, does not equal the total presented for this population in tables 4, 5 and 7 as 845 business entities did not state whether they were single or multi-State when registering for an ABN.

11 EMPLOYING MULTI-STATE BUSINESS ENTITIES REGISTERED FOR GST BY STATES/TERRITORIES OF LOCATION

<i>State of main business location</i>	<i>Total number of multi-State entities(a)</i>	<i>States/Territories of location</i>								<i>Total(b)</i>
		NSW	Vic.	Qld	SA	WA	Tas.	NT	ACT	
NSW	6 338	6 338	4 215	3 668	1 886	2 008	971	821	1 521	21 428
Vic.	4 252	3 224	4 252	1 889	1 326	1 233	662	469	638	13 693
Qld	2 119	1 495	825	2 119	418	447	253	325	289	6 171
SA	918	387	465	260	918	260	99	177	93	2 659
WA	969	439	418	375	300	969	100	173	114	2 888
Tas.	188	68	94	49	29	27	188	16	23	494
NT	144	26	21	56	45	40	13	144	8	353
ACT	563	470	173	128	97	100	68	78	563	1 677
Total	15 491	12 447	10 463	8 544	5 019	5 084	2 354	2 203	3 249	49 363

(a) The addition of the employing single State business entities registered for GST shown in table 8.9, and the employing multi-State business entities registered for GST in table 9, does not equal the total presented for this population in tables 4, 5 and 7 as 845 business entities did not state whether they were single or multi-State when registering for an ABN.

(b) The total reported in this column represents the total number of States/Territories of location of multi-State entities and therefore, is greater than the total number of multi-State entities.

EXPLANATORY NOTES

INTRODUCTION

1 The data presented are based on data provided by business entities as part of the business registration process with the ABR. They are counts of Australian business entities which have been issued with an Australian Business Number as part of the registration process. These data are presented on an 'as registered' basis.

2 The data from the ABR have been provided to the ABS by the Australian Taxation Office. Section 30 of *A New Tax System (Australian Business Number) Act 1999* enables the ATO to provide the ABS with data for statistical purposes.

REFERENCE PERIOD

3 The counts are a snapshot of active ABNs on the Australian Business Register at 30 October 2000. The ABN registration process commenced on 1 November 1999. Business entities are required to notify the ABR of changes to the information contained on their registration forms including when entities cease operating or commence operations. The statistics presented are of businesses with active registrations on the ABR at 30 October 2000.

COVERAGE

4 The population for the data is all business entities in Australia which registered with the ABR to obtain an Australian Business Number. The ABR was established under Section 24 of *A New Tax System (Australian Business Number) Act 1999*. To be entitled to register and receive an ABN one of the following conditions had to be met:

- a company registered under corporations law in Australia;
- an entity carrying on an enterprise in Australia (including government agencies, non-profit bodies and superannuation funds); or
- an entity which makes supplies that are connected with Australia in carrying on an enterprise.

5 The definitions of an 'entity' carrying on an 'enterprise' are quite broad and are provided in the Glossary on page 20.

BUSINESS UNIT

6 The business unit about which information is shown in this publication is a business entity which has an Australian Business Number.

CLASSIFICATION BY INDUSTRY

7 The industry classification being used is the 1993 edition of the *Australian and New Zealand Standard Industrial Classification (ANZSIC)* (Cat. no. 1292.0). Each business entity is classified to a single industry based on either a description of activities which has been provided by a business on the registration form, or from information on types of activities of the business, held by the ATO.

8 ANZSIC coding for non-employed entities had not been completed at 30 October 2000. Therefore, the industry classification given to non-employers (tables 5 and 6) is a combination of ANZSIC industry

CLASSIFICATION BY
INDUSTRY *continued*

classification described above (where coding of the description of activities has been completed) and industry reported by business entities on the registration form.

COMPLETENESS OF THE
DATA

9 Information for the registration process was supplied to the Registrar of the ABR by businesses either electronically through tax agents, or the Australian Government Business Entry Point, or through the return of registration forms completed by registrants. Data from the registration forms have been scanned and loaded to the ABR. The data are generally presented on an 'as registered' basis as only limited editing of data had occurred. Address details were corrected to ensure allocation of ABNs to States could be undertaken. This only occurred where enough information was provided in the address to derive the correct postcode or State.

10 Where fields were blank on the ABR registration forms they have been included in the 'not stated' category in the tables. Blank fields are mostly the result of questions not being completed on the registration forms. The following table summarises the blank fields for the data items contained in the tables.

12 BUSINESS ENTITIES IN 'NOT STATED' CATEGORY

	<i>Estimated annual turnover</i>	<i>ANZSIC/Industry</i>	<i>Single/Multi-State</i>
Employing	40 247	78 262	845
Non-employing	469 702	12 309	n.a.
Total	509 949	90 571	n.a.

11 Employing business entities which are 'not stated' for ANZSIC are most likely to have had insufficient information contained on the registration forms to be able to be given a valid code. The number of 'not stated' instances for non-employing business entities provided in the table above (and tables 5 and 6) relates to those which did not report industry when registering. However, an ANZSIC code derived from the description of the activities of the entity had not been assigned to 1,125,410 non-employing business entities at October 2000. These entities are presented in tables 5 and 6 based on the industry (ANZSIC Division) they reported when registering. From analysis undertaken on ANZSIC coding, from a description of an entity's activities, and self reported industry, it is known that the numbers across industries may not be accurate. For example, gas fitters and plumbers often self report to the Electricity, Gas and Water Supply industry when, based on the description of their activity, they would be classified to the Construction industry. ANZSIC coding from a description of their activities, for this business population, is continuing.

COMPLETENESS OF THE
DATA *continued*

12 Business entities which did not report whether they were single or multi-State are not included in tables 8 to 11. Therefore, the addition of employing single State and multi-State business entities registered for GST from these tables does not equal the total for this population in tables 4, 5 or 7.

13 Ongoing data quality work is being undertaken on the ABR to reduce the number of blank fields. In particular, the coding to ANZSIC based on information provided by registrants is continuing.

COMPARABILITY OF
AUSTRALIAN BUSINESS
REGISTER AND AUSTRALIAN
BUREAU OF STATISTICS
BUSINESS COUNTS

14 The units being counted in the tables presented in this publication are business entities which have registered for an ABN. The way in which 'businesses' can register for an ABN affects the numbers presented. Business counts previously issued by the Australian Bureau of Statistics (ABS) differ from the numbers presented in this publication for a number of reasons. An explanation for these differences lies in the respective definitions of a business.

ABR DEFINITIONS

15 The definitions for registering for an ABN are provided in *A New Tax System (Australian Business Number) Act 1999*. To be entitled to an ABN a business must be: a company registered under corporations law in Australia; a government department or agency; an entity carrying on an enterprise in Australia.

16 An entity (defined in Section 37 of the Act) means an individual (sole trader), a body corporate, a corporation sole, a body politic, a partnership, an unincorporated association or body of persons, a trust or a superannuation fund.

17 An enterprise (defined in Section 38 of the Act) covers various activities but does not include hobbies. It includes the activities of entities such as charities, deductible gift recipients, and religious and government organisations. Activities which constitute an enterprise are those conducted:

- in the form of a business;
- in the form of an adventure or concern in the nature of trade;
- on a regular or continuous basis, in the form of a lease, licence or other grant of an interest in property;
- by the trustee of a fund or by an authority or institution to which deductible gifts can be made;
- by a charitable institution or by a trustee of a charitable fund;
- by a religious institution, or
- by the Commonwealth, a State or a Territory, or by a body corporate or corporation established for a public purpose by or under a law of the Commonwealth, a State or a Territory.

18 It is the entity that receives an ABN. An entity will receive 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 must register in its own right.

19 For example, if a single entity is currently operating a cafe, a takeaway food delivery service and a newsagency, from different premises, it will have one ABN that covers all of these activities. A similar business enterprise with a different legal structure may have more than one ABN. An enterprise such as a professional practice may be conducted by several entities, including a corporations law company responsible for the day-to-day business operations, a trust which owns the building and a trust which pays for all the business services provided to the corporations law company. Each entity within the structure is required to register individually for an ABN. A large diversified enterprise may have many ABNs, some of which may be employing and others non-employing.

20 The ABS maintains a register of businesses which contains information which is used to determine the population for many ABS surveys. The business unit about which information is collected and published by the ABS is generally the management unit. This is the highest level unit within a business which controls its productive activities and for which a set of management accounts is maintained. In most cases it coincides with the legal entity owning the business (i.e. company, partnership, trust, sole operator, etc.). However, in the case of large diversified businesses there are often a number of management units, each coinciding with a 'division' or 'line of business'. A division or line of business is recognised where separate and comprehensive accounts are compiled for it. The management unit structure for large complex enterprises does not necessarily coincide with the way in which an enterprise registers with the ABR for ABNs.

21 With the exception of the Agriculture industry, the scope of the ABS business register is based on the concept of employing businesses. 'Employing businesses' have, historically, been defined as those clients of the ATO with a current relationship as a Group Employer, but consistent with changes made by the ATO associated with The New Tax System, are now defined as those clients of the ATO with a current Pay As You Go Withholding (PAYGW) relationship. Since the ABS register does not contain information relating to non-employers (except for Agriculture units), counts of businesses previously produced by the ABS have excluded non-employers.

22 The ABS has also produced estimates of non-employing businesses which are derived from the ABS Labour Force Survey estimates of own account workers (i.e. people working in their own business without employees).

ABS DEFINITIONS *continued*

23 These data do not include:

- non-employing incorporated businesses;
- businesses not considered to be the first or second job of the operator;
- businesses which were operated for only part of the year; and
- some businesses set up as partnerships and trusts.

24 The significant conceptual differences in the basis and scope of the ABR, from which information in this publication is based, and estimates previously published from ABS sources, means that they are not directly comparable.

CONFIDENTIALITY

25 The data in the tables have been presented so as to ensure no information is shown about an identifiable business entity.

ABR DATA AVAILABLE ON
REQUEST

26 For entities which operate from a single location, the tables presented are available by postcode or groups of postcodes. Data are also available for employing entities at a finer level of Industry classification. The data would be presented such as to ensure no information is shown about an identifiable business entity. A charge is made for providing this information.

COMMENTS FROM USERS

27 The ABR is a new source of data on the number of businesses. The ABS has released this Occasional Paper to present these data and to provide an opportunity for comments.

28 In developing a strategy for ongoing data outputs from the ABR, the ABS is seeking comments from users on the likely demand for and usefulness of data on business demography.

29 Suggestions and comments from users are welcome and should be addressed to:

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Australian Bureau of Statistics,
GPO Box K881
Perth WA 6842

Telephone: 08 9360 5936
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MORE INFORMATION

30 Information regarding the registration process for The New Tax System can be found in the guide to Registering for The New Tax System (available at www.taxreform.ato.gov.au or by phoning the Business Tax Reform Infoline on 13 24 78). More information regarding the data presented in this publication can be obtained by contacting Robin Ashburn.

GLOSSARY

ANZSIC	Australian and New Zealand Standard Industrial Classification. A classification system for identifying and grouping all producing units (of both goods and services) in Australia into industries to permit comparability of data.
Australian Business Number (ABN)	<p>The Australian Business Number is a unique business identifier. To be entitled to an ABN, at least one of the following conditions has to be met:</p> <ul style="list-style-type: none">■ a company registered under corporations law in Australia;■ an entity carrying on an enterprise in Australia (including government agencies, non-profit bodies and superannuation funds); or■ an entity which makes supplies that are connected with Australia in carrying on an enterprise.
Australian Business Register (ABR)	The Australian Business Register contains all the information set down in the Act and Regulations which is provided by businesses when they register for an Australian Business Number (ABN). The Australian Business Register was established under Section 24 of <i>A New Tax System (Australian Business Number) Act 1999</i> .
Employing Entity	An entity that has indicated when registering for an ABN that it employs staff, or intends to, and to pay wages and salaries.
Enterprise	An enterprise covers various activities but does not include hobbies. It includes the activities of entities such as charities, deductible gift recipients, superannuation funds and religious and government organisations.
Entity	An entity means an individual (sole trader), a body corporate, a corporation sole, a body politic, a partnership, an unincorporated association or body of persons, a trust or a superannuation fund.
Entity Not Registered for GST	An entity which has applied for and received an ABN but does not meet the relevant registration turnover threshold and has chosen not to register for GST.
Entity Registered for GST	An entity carrying on an enterprise can register for GST. An entity carrying on an enterprise must register for GST if its annual turnover is at or above the registration turnover threshold of \$50,000 (\$100,000 or more if it is a non-profit organisation). An entity carrying on an enterprise with an annual turnover below the relevant threshold may choose to register for GST.
Estimated Annual Turnover	Annual Turnover is presented in the publication based on the information provided by ABR registrants. The ranges used are those which appear on the ABN registration forms.

Estimated Annual Turnover <i>continued</i>	<p>For the purposes of registration for an ABN, annual turnover is calculated in the following manner (refer to guide for Registering for The New Tax System):</p> <p>Calculation for current and projected turnover figures.</p> <p><i>Current annual turnover</i> is the value of all supplies made or likely to be made in the current month plus the previous 11 months.</p> <p><i>Projected annual turnover</i> is the value of all supplies made or likely to be made in the current month plus the next 11 months.</p> <p>In both cases input taxed supplies, supplies to associates for no consideration, or supplies not in connection with the enterprise (e.g. private sales) are excluded. The value of supplies in both calculations excludes GST.</p> <p>The amount of projected annual turnover does not include supplies made or likely to be made by transfer of capital assets, or as a result of ceasing an enterprise or substantially and permanently reducing the size of the enterprise.</p>
Location	A location is the continuous physical area or site at or from which a business engages in productive activity on a relative permanent basis.
Main Business Location	Physical street address where main business activity actually takes place.
Multi-State ABN	Refers to those businesses which operate from locations in more than one State or Territory.
Non-employing Entity	An entity that has indicated when registering for an ABN that it does not, nor intends to, employ staff.
Single State ABN	Refers to an ABN unit which operates from locations in only one State or Territory.

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