NAME OF ORGANISATION
Australian Bureau of Statistics (ABS)

OVERVIEW
The ABS uses an economic statistics units model on the ABSBR to describe the characteristics of businesses, and the structural relationships between related businesses. Within large and diverse business groups, the units model is used also to define reporting units that can provide data to the ABS at suitable levels of detail.

In mid 2002, to better use the information available as a result of The New Tax System (TNTS), the ABS changed its economic statistics units model. The new units model allocates businesses to one of two sub-populations. The vast majority of businesses are in what is called the Australian Tax Office (ATO) maintained population (ATOMP), while the remaining businesses are in the ABS maintained population (ABSMP). Together, these two sub-populations make up the ABSBR population.

ATOMP - Most businesses and organisations in Australia need to obtain an Australian Business Number (ABN), and are then included on the whole-of-
government register of businesses, the Australian Business Register (ABR), which is maintained by the ATO. Most of these businesses have simple structures; therefore the unit registered for an ABN will satisfy ABS statistical requirements.

**ABSMP** - For the population of businesses where the ABN unit is not suitable for ABS statistical requirements, the ABS maintains its own units structure through direct contact with the businesses. This population consists typically of large, complex and diverse businesses.

**PURPOSE**
The main purpose of the ABSBR is to produce survey frames for most ABS economic collections.

The ABSBR is also the source for and ABS count of businesses, ABS cat. no. 8165.0, Counts of Australian Businesses, including Entries and Exits. This replaces the previous ABS Business Register publication (ABS cat. no. 8161.0,see details below) and Business Entries and Exits (ABS cat. no. 8160.0).

The following products were sourced from the ABSBR in June 2004:
- 8161.0.55.001 - Australian Bureau of Statistics Business Register, Counts of Businesses - Summary Tables
- 8161.0.55.002 - Australian Bureau of Statistics Business Register, Counts of Businesses - Industry by State/Territory by Employment Size Ranges
- 8161.0.55.003 - Australian Bureau of Statistics Business Register, Counts of Businesses - Postcode by Industry Division by Employment Size

**SCOPE**
The introduction of The New Tax System in mid 2002, allowed the ABS to change its economic statistics model, resulting in the development of the ABSBR. This units model enables the ABS to take advantage of information collected by the ATO for the majority of businesses, requiring the ABS to directly collect information from a relatively small number of large, complex and diverse businesses. The first set of quarterly Common Frames (sourced from the ABSBR) using this economic statistics model was produced in September 2002.

The scope of ABS business statistics, including the National Accounts, is
total economic activity. The ABSBR approaches this scope by including all businesses with an active ABN on the ABR. This strategy ensures non-employing business are reliably identified. The relatively insignificant economic activity of businesses which fall below the threshold for needing an ABN (annual turnover of less than $75,000 or $150,000 for non-profit organisations) and have chosen not to apply for an ABN, remain outside the conceptual scope of the ABSBR environment.

Refer to section 10.3 Data Comparability Over Time for a listing of the ATO tax roles that are included in the ABSBR.

DATA DETAIL

Conceptual framework

The scope of ABS business statistics, including the National Accounts, is total economic activity. The ABSBR approaches this scope by including all businesses with an active ABN on the ABR. This strategy ensures non-employing business are reliably identified. The relatively insignificant economic activity of businesses which fall below the threshold for needing an ABN (annual turnover of less than $75,000 or $150,000 for non-profit organisations) and have chosen not to apply for an ABN, remain outside the conceptual scope of the ABSBR environment.

Most businesses and organisations in Australia need to obtain an ABN, and are then included on the whole-of-government register of businesses, the ABR, which is maintained by the ATO. Most of these businesses have simple structures; therefore the unit registered for an ABN will satisfy ABS statistical requirements. For these businesses, the ABS has aligned its statistical units structure with the ABN unit. These businesses with simple structures constitute the ATOMP, and the ABN unit (the ATO Client) is used as the statistical unit for most ABS economic collections.

ATO Client (ABN): The business entity that has registered for an ABN and appears on the ABR. Entities which have not registered for an ABN will not be on the ABR. These include entities with Turnover less than $75,000 and which have not voluntarily registered. All classification information, including ANZSIC, state of operation, etc is held against the ABN.

For the population of businesses where the ABN unit is not suitable for ABS statistical requirements, the ABS maintains its own units structure through direct contact with the business. These businesses constitute the ABSMP. This population consists typically of large, complex and diverse businesses.
The units model for the ABSMP comprises three entities within a hierarchy - the Enterprise Group (EG), Enterprise (EN) and the Type of Activity Unit (TAU). The definition of each of these entities is as follows:

**Enterprise group:** This is a unit covering all the operations in Australia of one or more legal entities under common ownership and/or control. It covers all the operations in Australia of legal entities which are related in terms of the current Corporations Law (as amended by the Corporations Legislation Amendment Act 1991), including legal entities such as companies, trusts and partnerships. Majority ownership is not required for control to be exercised.

**Enterprise:** The enterprise is an institutional unit comprising: (i) a single legal entity or business entity, or (ii) more than one legal entity or business entity within the same enterprise group and in the same institutional sub-sector (i.e. they are all classified to a single Standard Institutional Sector Classification of Australian (SISCA) sub-sector).

**Type of activity unit (TAU):** The TAU is comprised of one or more business entities, sub-entities or branches of a business entity within an enterprise group that can report production and employment data for similar economic activities. When a minimum set of data items are available, a TAU is created which covers all of the operations within an industry subdivision (and the TAU is classified to the relevant subdivision of the ANZSIC). Where a business cannot supply adequate data for each industry, a TAU is formed which contains activity in more than one industry subdivision.

The relationship between the main entities is represented in the diagram below.
Main outputs
A snapshot of the ABSBR is taken on a quarterly basis, producing the Common Frames which are the main output from the ABSBR. These Common Frames are the basis of survey frames for most ABS economic collections.

The ABSBR is also the source for and ABS count of businesses, ABS cat. no. 8165.0, Counts of Australian Businesses, including Entries and Exits. This replaces the previous ABS Business Register publication (ABS cat. no. 8161.0, see details below) and Business Entries and Exits (ABS cat. no. 8160.0).

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Classifications
The following classifications are used by products published from the ABSBR:

- Australian and New Zealand Standard Industry Classification (ANZSIC)
- Standard Institutional Sector Classification of Australia (SISCA)
- Type of Legal Organisation (TOLO)
- Type of Business Entity (TOBE)
- Australian states/territories (main state and states of operation)
- Single-state / multi-state indicator
- Employment Size Ranges

Other concepts (summary)
not applicable

GEOGRAPHIC DETAIL
Australia
New South Wales
Victoria
Queensland
South Australia
Western Australia
Tasmania
Northern Territory
ACT
Australia Post Postcode

Comments and/or Other Regions

COLLECTION FREQUENCY
Annually

Frequency comments
The ATO supply the ABS with a copy of the ABR on a monthly basis. The ABS uses personal or mail profiling to maintain the ABSMP. Snapshots of the ABSBR, called Common Frames are taken quarterly. The Common Frames are the official ABS record of the ABSBR. Counts of Australian Businesses, including Entries and Exits are extracted at the end of each financial year.

COLLECTION HISTORY
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change its economic statistics model, resulting in the development of the ABSBR. This units model enables the ABS to take advantage of information collected by the ATO for the majority of businesses, requiring the ABS to directly collect information from a relatively small number of large, complex and diverse businesses. The first set of quarterly Common Frames (a snapshot of the ABSBR) using this economic statistics model was produced in September 2002.

DATA AVAILABILITY
Yes

Data availability comments
The reference period of the first published Australian Bureau of Statistics Business Register, Counts of Businesses was June 2004. The following products were released:

- 8161.0.55.001 - Australian Bureau of Statistics Business Register, Counts of Businesses - Summary Tables
- 8161.0.55.002 - Australian Bureau of Statistics Business Register, Counts of Businesses - Industry by State/Territory by Employment Size Ranges
- 8161.0.55.003 - Australian Bureau of Statistics Business Register, Counts of Businesses - Postcode by Industry Division by Employment Size

The reference period of the latest published Australian Bureau of Statistics Business Register, Counts of Businesses was June 2006. The following products were released:

- 8165.0 - Counts of Australian Businesses, including Entries and Exits

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