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.

Custodian: Australian Bureau of Statistics

Knowledgebase on Economic Statistics - Methods and Country Practices