

**Senate Economics Legislation Committee**

**ANSWERS TO QUESTIONS ON NOTICE**

**Treasury Portfolio**

Budget Estimates

2017 - 2018

**Division/Agency:** Australian Taxation Office  
**Question No:** 120  
**Topic:** 'Business Tax File Number' webpage  
**Reference:** Written  
**Senator:** Ketter, Chris

**Question:**

1. Why does the frontpage for business tax file number not mention co-operatives alongside partnerships, companies and trusts?
2. When will this page include cooperatives?

**Answer:**

1. Co-operatives are considered a Company sub entity type.

The ATO recognises the different nature of a co-operative and will update the business tax file number front page to make it clearer for co-operatives and other organisations to identify the correct registration pathway.

2. The webpage has been updated.