

**Senate Economics Legislation Committee**

**ANSWERS TO QUESTIONS ON NOTICE**

**Treasury Portfolio**

Budget Estimates

2017 - 2018

**Division/Agency:** Australian Taxation Office  
**Question No:** 126  
**Topic:** Australian Business Register  
**Reference:** Written  
**Senator:** Ketter, Chris

**Question:**

1. Why does the ABN entitlement page on the Australian Business Register omit co-operatives?
2. When will this page include cooperatives?

**Answer:**

1. Co-operatives are considered a Company sub entity type and information related to them can be accessed by following the Company link.

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

2. The webpage has been updated.