

## Australian Business Number

The [Australian business number](#) (ABN) is a single business identifier that allows businesses to deal with the Australian Taxation Office (ATO) and other government departments and agencies with one identifier.

An ABN is not compulsory and not everyone is entitled to an ABN. The following entities will need an ABN to comply with other tax obligations:

- Businesses with GST turnover of \$75,000 or more must register for GST and need an ABN to do this
- Non-profit organisations with GST turnover of \$150,000 or more must register for GST and need an ABN to do this
- Entities seeking to be endorsed as a deductible gift recipient need an ABN to obtain that status
- Charities seeking exemption from income tax need an ABN.

Other eligible entities may choose to register for an ABN:

- Companies registered under the *Corporations Law*
- Business entities carrying on an enterprise
- Trustees of self-managed superannuation funds should obtain an ABN for the fund.

If an entity makes supplies of goods or services to a business, the supplier entity generally needs to quote an ABN. If the supplier does not quote an ABN, the payer may need to [withhold tax from the payment](#).