









Australian Company Numbers

WHERE THE ACN MUST APPEAR:

A company's ACN should appear on all its 'public documents' and 'eligible negotiable instruments'. The items on which it should appear include:








-  all documents required to be lodged with ASIC
-  statements of account, including invoices; · receipts (which are not machine-produced)
-  orders for goods and services
-  business letterheads
-  official company notices
-  cheques, promissory notes and bills of exchange
-  brochures and leaflets advertising specific goods and services
-  the common seal (if any)

If a company's name appears on two or more pages of a document or instrument, the ACN must be shown on the first of those pages following the company's name.

Where a number of separate companies are listed on a document (eg, a letterhead), the ACN of each should appear and in such a way that makes clear the company to which each ACN relates.

While there are no specific requirements as to how an ACN should appear on a document, it should be clear, easily readable and obvious as to the company to which it relates.

The ACN should be identified by the words 'Australian Company Number', or by the abbreviations 'ACN' or 'A.C.N.

-  Packaging and labelling, including envelopes and transport documents
-  brochure and leaflets generally promoting a company (ie. not specific goods and services)
-  credit cards and credit card vouchers
-  machine generated receipts, including cash register receipts
-  business cards and 'with compliments' slips
-  advertisements which appear in newspapers, magazines, etc.; and
-  items which are not documents (vehicles, television advertisements etc.)

The penalty for non-compliance with the ACN Provision of the Corporations Law (ie. Section 153) is \$1,000 or three months imprisonment, or both. Please direct any queries regarding this Bulletin to ACIS on Freecall 1-800-773-477.