In order to produce the expected suite of economic statistics, national statistical offices need to maintain registers of statistical units on both a production and an ownership (institutional units) basis. In most developed countries, the starting point for creating both of these registers is administrative data where units are based on a legal entity concept. This paper will discuss how the Australian Bureau of Statistics (ABS) creates and maintains its register of statistical units, including managing the relationship with the custodian of the administrative dataset. Finally, the paper will discuss plans the ABS has to use its business register to extract more value from administrative data including to meet growing demand for unit and fine level analysis.

**Key Words:** statistical units, business register, administrative data, legal entity