

MT 2006/1 - The New Tax System: the meaning of entity carrying on an enterprise for the purposes of entitlement to an Australian Business Number

ⓘ This cover sheet is provided for information only. It does not form part of *MT 2006/1 - The New Tax System: the meaning of entity carrying on an enterprise for the purposes of entitlement to an Australian Business Number*

ⓘ This ruling is being reviewed as a result of a recent court/tribunal decision. Refer to Decision Impact Statement: Federal Commissioner of Taxation v Swansea Services Pty Ltd (WAD 139 of 2009).

ⓘ This document has changed over time. This is a consolidated version of the ruling which was published on *13 December 2006*

