



Notice of Withdrawal

Draft Miscellaneous Taxation Ruling

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

1. Draft Miscellaneous Taxation Ruling MT 2004/D3 is withdrawn with effect from today. It is replaced by draft Ruling MT 2005/D1.
2. The issues covered by MT 2004/D3 are now covered in a new draft Ruling MT 2005/D1 which provides assistance in determining the entitlement to an ABN for entities. In doing this, draft Ruling MT 2005/D1 considers the meaning of the certain key words and phrases used in the *A New Tax System (Australian Business Number) Act 1999* (ABN Act) to define:
 - a. an entity; and
 - b. an enterprise.

Reason for Withdrawal

3. MT2004/D3 was issued in December 2004. Extensive feedback was received on the draft ruling. As a result of this feedback, changes have been made to the ruling, in particular the sections on commencement activities and land subdivisions. The ruling is being re-issued as a draft to allow further community consultation and comment.

Commissioner of Taxation

14 December 2005

ATO references

NO: 2003/11684
ISSN: 1039-0731
ATOlaw topic: Goods and Services Tax -- General rules and concepts --
course or furtherance of enterprise