GSTD 2000/8W - Goods and services tax: what is an 'enterprise' for the purposes of A New Tax System (Goods and Services Tax) Act 1999? Does MT 2000/1 have equal application to the meaning of 'enterprise' for GST purposes?

This cover sheet is provided for information only. It does not form part of *GSTD 2000/8W - Goods and services tax: what is an 'enterprise' for the purposes of A New Tax System (Goods and Services Tax) Act 1999? Does MT 2000/1 have equal application to the meaning of 'enterprise' for GST purposes?*

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

Notice of Withdrawal

Goods and Services Tax Determination

Goods and services tax: what is an 'enterprise' for the purposes of *A New Tax System (Goods and Services Tax) Act 1999*? Does MT 2000/1 have equal application to the meaning of 'enterprise' for GST purposes?

Goods and Services Tax Determination GSTD 2000/8 is withdrawn with effect from today.

1. Goods and Services Tax Determination GSTD 2000/8 linked the interpretation of 'enterprise' (and 'entity') as set out in Miscellaneous Taxation Ruling MT 2000/1 (regarding Australian Business Numbers) with the GST application of those terms.

2. GSTD 2000/8 is being withdrawn as MT 2000/1 has been withdrawn and is replaced with Miscellaneous Taxation Ruling MT 2006/1. A new Determination, GSTD 2006/6, has been issued today to link MT 2006/1 with the GST application of those terms.

Commissioner of Taxation
13 December 2006

ATO references
NO: 2005/18404
ISSN: 1443-5179
ATOlaw topic: Goods and Services Tax ~~ General rules and concepts ~~ course or furtherance of enterprise