



# ***MT 2009W - Bank account debits tax: excluded debit: whether government Auditors-General carry on activities in the nature of a business***

 This cover sheet is provided for information only. It does not form part of *MT 2009W - Bank account debits tax: excluded debit: whether government Auditors-General carry on activities in the nature of a business*

 This document has changed over time. This is a consolidated version of the ruling which was published on *14 June 2006*



# Notice of Withdrawal

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## Miscellaneous Taxation Ruling

Bank Accounts Debits Tax: excluded  
debit: whether government  
Auditors-General carry on activities in the  
nature of a business

Miscellaneous Taxation Ruling MT 2009 is withdrawn with effect from today.

1. Miscellaneous Taxation Ruling MT 2009 is about the Commonwealth's discontinued debits tax (previously called bank account debits tax). Debits tax applied to debits made before 1 January 1991.
2. MT 2009 was the subject of a Notice of Archival on 7 August 1996.
3. MT 2009 is now being withdrawn in accordance with paragraph 5 of Addendum No. 2 to Miscellaneous Taxation Ruling MT 2005 *Freedom of Information Act 1982*. Taxation Rulings – pre 1 December 1982 series (referred to for convenience as conversion rulings), which states:

We will withdraw progressively all Rulings in the MT series for which we have issued Notices of Archival.

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**Commissioner of Taxation**  
14 June 2006

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### ATO references

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