


MT 2000/1ER - Erratum - The New Tax System: the meaning of entity carrying on an enterprise for the purposes of entitlement to an Australian Business Number ('ABN')

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Erratum

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 ('ABN')

At Paragraph 6 - Date of effect:

Delete text at paragraph 6 and replace with the following:

This Ruling applies on and from the date of commencement of the ABNA, being 8 July 1999.

At Paragraph 10

At second line: delete the words '(subsection 34(2) of the ABNA).' and replace it with the words '(subsection 37(2) of the ABNA).'

Commissioner of Taxation

17 May 2000

ATO references:

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