


# ***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')***

 This cover sheet is provided for information only. It does not form part of *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')*

 View the [consolidated version](#) for this notice.



## **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:

NO T2000/4313

ISSN: 0813 - 3662