


# ***MT 2006/1A4 - Addendum - The New Tax System: the meaning of entity carrying on an enterprise for the purposes of entitlement to an Australian Business Number***

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## Addendum

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### 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

This Addendum amends Miscellaneous Taxation Ruling MT 2006/1 to reflect amendments made to the *A New Tax System (Australian Business Number) Act 1999* and *A New Tax System (Goods and Service Tax) Act 1999* by the *Tax and Superannuation Laws Amendment (2016 Measures No.1) Act 2016*.

**MT 2006/1 is amended as follows:**

**1. Paragraph 23**

After the paragraph; insert:

23A. However, subsection 8(3) provides that a limited registration entity (within the meaning of the GST Act 1999)<sup>9AA</sup> is not entitled to an ABN.

**2. Footnote 9D**

Omit 'sections 9-25 and 85-5'; substitute 'sections 9-25, 85-5 and 126-27'

This Addendum applies on and from 1 October 2016.

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**Commissioner of Taxation**

19 April 2017

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ATO references

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<sup>9AA</sup> See section 195-1 of the GST Act for the definition of *limited registration entity*.