


FTD 2006/3A - Addendum - Fuel tax: what is an 'enterprise' for the purposes of the Fuel Tax Act 2006?

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Addendum

Fuel Tax Determination

Fuel tax: what is an 'enterprise' for the purposes of the *Fuel Tax Act 2006*?

Fuel Tax Determination FTD 2006/3 states that the Commissioner's view on the meaning of 'enterprise' for the purposes of the *Fuel Tax Act 2006* are the same as those expressed in Goods and Services Tax Determination GSTD 2000/8. GSTD 2000/8 has been withdrawn and replaced with GSTD 2006/6.

Fuel Tax Determination FTD 2006/3 is amended as follows:

1. Paragraph 2

Omit the paragraph and footnote; substitute:

2. The Commissioner's views on the meaning of 'enterprise' for the purposes of the FT Act are the same as those expressed in Goods and Services Tax Determination GSTD 2006/6.¹

2. Paragraph 3

Omit the paragraph; substitute:

3. GSTD 2006/6 in turn adopts, for Goods and Services Tax purposes, the Commissioner's views set out in Miscellaneous Taxation Ruling MT 2006/1 *The New Tax System: the meaning of entity carrying on an enterprise for the purposes of entitlement to an Australian Business Number.*

3. Related Rulings/Determinations

Omit:

GSTD 2000/8; MT 2000/1

substitute:

GSTD 2006/6; MT 2006/1

¹ Goods and Services Tax Determination GSTD 2006/6 Goods and services tax: does MT 2006/1 have equal application to the meaning of 'entity' and 'enterprise' for the purposes of *A New Tax System (Goods and Services Tax) Act 1999*?

FTD 2006/3

This Addendum applies on and from 13 December 2006.

Commissioner of Taxation

15 August 2007

ATO references

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