


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

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## Addendum

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### 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 GSTD 2000/8 has been withdrawn and replaced with GSTD 2006/6.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.<sup>1</sup>

**2. Paragraph 3**

Omit the paragraph; substitute:

3. GSTD 2006/6 in turn adopts, for Good 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

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<sup>1</sup> 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

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This Addendum applies on and from 13 December 2006.

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**Commissioner of Taxation**

15 August 2007

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ATO references

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