

## Businesses & MASA: Business Definition

For the purposes of dealing with MASA a person or an entity is deemed to be a business if any of the following apply in relation to the provision of any product or service connected to marine aquariums:

- Considered by the ATO to be in business (refer ATO's Am I in business? Guide)
- Has an ABN, registered businesses name or Trading name
- Is a commercial member of any member society of MASA
- Has a website for the purpose of buying/selling goods or services or is registered as a business user with any other website for this purpose (eg EBay, Trading Post, etc.).
- Is listed in Yellow Pages or Business section of White Pages.
- Uses a logo or slogan to promote their buying/selling goods or services.