


# ***LCR 2016/1A3 - Addendum - GST and carrying on an enterprise in the indirect tax zone (Australia)***

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# Addendum

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## Law Companion Ruling

### GST and carrying on an enterprise in the indirect tax zone (Australia)

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Law Companion Ruling LCR 2016/1 to remove out of date contact details and update other minor details.

LCR 2016/1 is amended as follows:

#### 1. Preamble

Omit the preamble; substitute:

##### Relying on this Ruling

This publication is a public ruling for the purposes of the *Taxation Administration Act 1953*.

If this Ruling applies to you, and you correctly rely on it in good faith, we will apply the law to you in the way set out in this Ruling. That is, you will not pay any more tax or penalties or interest in respect of the matters covered by this Ruling.

#### 2. Table of Contents

Omit:

<i>Early engagement</i>	6
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#### 3. Paragraph 1

Omit footnote 1.

#### 4. Paragraph 3

After 'section 9-27', insert 'A New Tax System (Goods and Services Tax) Act 1999 (GST Act)'.

#### 5. Paragraph 5

(a) After 'section 9-27', insert 'of the GST Act'.

(b) After the paragraph, insert new paragraph 5A:

5A. All further legislative references are to the GST Act as amended by the *Tax and Superannuation Laws Amendment (2016 Measures No. 1) Act 2016* (Amending Act), unless otherwise indicated.

**6. Paragraphs 6 and 7**

Omit the paragraphs, including heading.

**7. Paragraph 21**

Omit 'paragraphs 19 to 21'; substitute 'paragraphs 18 to 20'.

**8. Paragraph 30**

In footnote 12 omit 'Superannuation Guarantee Ruling SGR 2005/1 *Superannuation guarantee: who is an employee?*'; substitute 'Taxation Ruling TR 2023/4 *Income tax and superannuation guarantee: who is an employee?*'.

**9. Paragraph 37**

Omit 'the Tax and Superannuation Laws Amendment (2016 Measures No. 1) Bill 2016 (the Bill)'; substitute 'section 9-27 of the GST Act'.

**10. Paragraph 38**

Omit the wording of footnote 17; substitute 'Paragraph 2.37 of the Explanatory Memorandum to the Tax and Superannuation Laws Amendment (2016 Measures No. 1) Bill 2016 (the Bill)'.

**11. Paragraph 63**

Omit both instances of '*Smith Corp*'; substitute '*Smith Co*'.

**12. Paragraph 65**

After '*Following on from Example 5*', insert '*of this Ruling*'.

**13. Paragraphs 77, 79 and 80**

Omit all instances of '*Levy Ltd*'; substitute '*Levy Co*'.

**14. Paragraph 78**

- (a) Omit '*Levy Ltd's*'; substitute '*Levy Co's*'.
- (b) Omit '*Levy Ltd*'; substitute '*Levy Co*'.

**15. Paragraphs 81 and 83**

Omit all instances of '*Lockley Ltd*'; substitute '*Lockley Co*'.

**16. Paragraph 82**

Omit both instances of '*Lockley Ltd's*'; substitute '*Lockley Co's*'.

**17. Paragraphs 92 and 95**

Omit '*Flora Ltd*'; substitute '*Flora Co*'.

**18. Paragraph 93**

- (a) Omit all instances of '*Gerber Ltd*'; substitute '*Gerber Co*'.
- (b) Omit both instances of '*Flora Ltd's*'; substitute '*Flora Co's*'.
- (c) Omit all instances of '*Flora Ltd*'; substitute '*Flora Co*'.

**19. Paragraph 94**

- (a) Omit '*Gerber Ltd*'; substitute '*Gerber Co*'.
- (b) Omit '*Flora Ltd*'; substitute '*Flora Co*'.

**20. Paragraph 99**

- (a) Omit both instances of '*Butcher Ltd*'; substitute '*Butcher Co*'.

**21. Paragraph 100**

- (a) Omit all instances '*Butcher Ltd*'; substitute '*Butcher Co*'.
- (b) Omit all instances '*Timber Ltd*'; substitute '*Timber Co*'.
- (c) After the paragraph, in the page status, omit 'legally binding'; substitute 'not legally binding'.

This Addendum applies from 19 November 2025.

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**Commissioner of Taxation**  
19 November 2025

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ATO references

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