

Addendum - Division 78 and subdivision 153-B agreements -

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Addendum

Insurance Industry Partnership

Division 78 and subdivision 153-B agreements

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Goods and Services Tax Industry Issue GST II II9 to make minor style changes.

GST II II9 is amended as follows:

1. Paragraph 6

In the first dot point, omit ‘; and’.

2. Paragraph 9

(a) Omit ‘See GSTR 2000/36 for a discussion of when an acquisition rather than a settlement is made.’

(b) After the paragraph, insert new paragraph 9A:

9A. See also: GSTR 2000/36 for a discussion of when an acquisition rather than a settlement is made.

This Addendum applies from 17 July 2020.

Commissioner of Taxation

17 July 2020

ATO references

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