


Addendum - Are oils and lubricants purchased by a person with a disability 'parts' for the purposes of the subdivision 38-P of the GST Act? -

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Addendum

Motor Vehicle Industry Partnership

Are oils and lubricants purchased by a person with a disability ‘parts’ for the purposes of the subdivision 38-P of the GST Act?

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 MV1 to make minor style changes.

GST II MV1 is amended as follows:

1. Title

In the Title, omit the word ‘subdivision’; substitute ‘Subdivision’.

2. Paragraph 1

- (a) Omit ‘The GST Act’; substitute ‘The *A New Tax System (Goods and Services Tax) Act 1999* (GST Act)’.
- (b) In paragraph (a) omit, ‘, and’.

This Addendum applies from 9 December 2020.

Commissioner of Taxation
9 December 2020

ATO references

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