



# ***GSTA TPP 046W - Goods and services tax: Is a share for share swap a financial supply for GST purposes?***

 This cover sheet is provided for information only. It does not form part of *GSTA TPP 046W - Goods and services tax: Is a share for share swap a financial supply for GST purposes?*

 This document has changed over time. This is a consolidated version of the ruling which was published on *11 June 2014*



## Notice of Withdrawal

### Goods and Services Tax Advice

Goods and services tax: is a share for share swap a financial supply for GST purposes?

Goods and Services Tax Advice GSTA TPP 046 is withdrawn with effect from today.

1. GSTA TPP 046 stated that a share for share swap would be a financial supply for GST purposes if all the requirements of subregulation 40-5.09(1) of the *A New Tax System (Goods and Services Tax) Regulations 1999* are satisfied.
2. GSTA TPP 046 is withdrawn because it provides no interpretive guidance and the treatment of a share for share swap is covered by paragraphs 43, 78-90, and D4 Schedule 2 of Goods and Services Tax Ruling GSTR 2002/2 *Goods and services tax: GST treatment of financial supplies and related supplies and acquisitions*.

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#### Commissioner of Taxation

11 June 2014

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#### ATO references

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