



# ***GSTA TPP 047W - Goods and services tax: Is it the trust or the trustee that is registered for GST?***

 This cover sheet is provided for information only. It does not form part of *GSTA TPP 047W - Goods and services tax: Is it the trust or the trustee that is registered for GST?*

 This document has changed over time. This is a consolidated version of the ruling which was published on *20 November 2013*



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## Notice of Withdrawal

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### Goods and Services Tax Advice

#### Goods and services tax: is it the trust or the trustee that is registered for GST?

Goods and Services Tax Advice GSTA TPP 047 is withdrawn with effect from today.

1. This Goods and Services Tax Advice addressed whether a trust or the trustee of the trust is the entity that is registered for GST.
2. This GSTA TPP referred to ATO Rulings that have since been withdrawn. The issue is now addressed at paragraphs 71 to 73 of Miscellaneous Taxation Ruling MT 2006/1.

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**Commissioner of Taxation**

20 November 2013

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ATO references

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