GSTA TPP 058W - Goods and services tax: is the supply of an enterprise that includes a short term lease of the enterprise premises a GST free supply of a going concern?

This cover sheet is provided for information only. It does not form part of *GSTA TPP 058W - Goods and services tax: is the supply of an enterprise that includes a short term lease of the enterprise premises a GST free supply of a going concern?*

This document has changed over time. This is a consolidated version of the ruling which was published on *25 June 2014*

Notice of Withdrawal

Goods and Services Tax Advice

Goods and services tax: is the supply of an enterprise that includes a short-term lease of the enterprise premises a GST-free supply of a going concern?

Goods and Services Tax Advice GSTA TPP 058 is withdrawn with effect from today.

1. GSTA TPP 058 explains that the supply of an enterprise that includes a short-term lease of the enterprise premises to a recipient may be a GST-free supply of a going concern if all of the requirements in section 38-325 of the *A New Tax System (Goods and Services Tax) Act 1999* (GST Act) are met.

2. GSTA TPP 058 is withdrawn because it is a duplication of the existing ATO view.

3. The Commissioner's view regarding the supply of all of the things necessary for the continued operation of an enterprise, to make a GST-free 'supply of a going concern' to a recipient under section 38-325 of the GST Act, is contained in Goods and Services Tax Ruling GSTR 2002/5 *Goods and services tax: when is a 'supply of a going concern' GST-free*?

Commissioner of Taxation
25 June 2014

ATO references

NO:	1-5E5PMZQ
ISSN:	1833-0053
ATOlaw topic:	Goods and Services Tax ~~ Miscellaneous rules ~~ anti-avoidance Goods and Services Tax ~~ Going concern

© AUSTRALIAN TAXATION OFFICE FOR THE COMMONWEALTH OF AUSTRALIA

You are free to copy, adapt, modify, transmit and distribute this material as you wish (but not in any way that suggests the ATO or the Commonwealth endorses you or any of your services or products).