

***GSTA TPP 088W - Goods and services tax: If a partner pays for an acquisition as an expense out of the revenue of the partnership, is this an indicator that the partner is acting in his or her capacity as partner?***

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! This document has changed over time. This is a consolidated version of the ruling which was published on 9 July 2014



## Notice of Withdrawal

### Goods and Services Tax Advice

Goods and services tax: if a partner pays for an acquisition as an expense out of the revenue of the partnership, is this an indicator that the partner is acting in his or her capacity as partner?

Goods and Services Tax Advice GSTA TPP 088 is withdrawn with effect from today.

1. GSTA TPP 088 states that a partner making an acquisition that is paid as an expense out of the revenue of the partnership is an indicator that the partner is acting in their capacity as a partner.
2. GSTA TPP 088 is withdrawn because it is a duplication of an existing ATO view and therefore no longer required.
3. GSTA TPP 088 is withdrawn as paragraph 30 of Goods and Services Tax Ruling GSTR 2003/13 *Goods and Services Tax: general law partnerships* sets out factors that may indicate that an acquisition is made by a partner in their capacity as partner of a partnership. One of these factors is that the acquisition is paid for out of partnership profits or from a partnership account.

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**Commissioner of Taxation**

9 July 2014

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ATO references

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