

GSTA TPP 088A1 - Addendum - 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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Addendum

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?

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Goods and Services Tax Advice GSTA TPP 088 to update the Date of Effect section to reflect the amendments within the *Tax Laws Amendment (2010 GST Administration Measures No. 2) Act 2010* which came into effect on 1 July 2010.

GSTA TPP 088 is amended as follows:

1. Application of this GST Advice

Omit the paragraphs; substitute:

Application of this GST Advice

This Advice applies [to tax periods commencing] both before and after its date of issue. However, this Advice will not apply to taxpayers to the extent that it conflicts with the terms of a settlement of a dispute agreed to before the date of issue of this Advice (see paragraphs 75 and 76 of Taxation Ruling TR 2006/10).

2. Related Rulings/Determinations/GST Advice

Omit 'GSTA TPP 086; GSTA TPP 087'; substitute 'TR 2006/10; GSTR 2003/13; GSTR 2004/6; GSTR 2011/D1'.

3. Legislative references

Omit 'TAA 1953 37'; substitute 'TAA 1953 Sch 1 Div 358'.

This Addendum applies on and from 1 July 2010.

GSTA TPP 088

ATO references

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ATOlaw topic: Goods and Services Tax ~~ Rules for entity types ~~
partnerships