


GSTA TPP 092A1 - Addendum - Goods and services tax: If a vendor sells a farm as a GST-free supply of a going concern and the farmland includes residential premises that are not part of the business, is an adjustment required under Division 135 of the GST Act?

 This cover sheet is provided for information only. It does not form part of *GSTA TPP 092A1 - Addendum - Goods and services tax: If a vendor sells a farm as a GST-free supply of a going concern and the farmland includes residential premises that are not part of the business, is an adjustment required under Division 135 of the GST Act?*

 View the [consolidated version](#) for this notice.



Addendum

Goods and Services Tax Advice

Goods and services tax: if a vendor sells a farm as a GST-free supply of a going concern and the farmland includes residential premises that are not part of the business, is an adjustment required under Division 135 of the GST Act?

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Goods and Services Tax Advice GSTA TPP 092 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 092 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

Insert:

Related Rulings/Determinations/GST Advice:
TR 2006/10

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 092

Page 2 of 2

Commissioner of Taxation

31 October 2012

ATO references

NO: 1-409EPDL

ISSN: 1833-0053

ATOlaw topic: Goods and Services Tax ~~ Going concern
Goods and Services Tax ~~ Property and construction ~~
new residential premises