


***GSTA TPP 095A1 - Addendum - Goods and services tax: Are there circumstances in which repairs and additions to plant and equipment are not included as 'assets' for the purposes of an increasing adjustment under Division 138 of the GST Act upon cessation of registration?***

 This cover sheet is provided for information only. It does not form part of GSTA TPP 095A1 - Addendum - Goods and services tax: Are there circumstances in which repairs and additions to plant and equipment are not included as 'assets' for the purposes of an increasing adjustment under Division 138 of the GST Act upon cessation of registration?

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## Addendum

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### Goods and Services Tax Advice

Goods and services tax: are there circumstances in which repairs and additions to plant and equipment are not included as 'assets' for the purposes of an increasing adjustment under Division 138 of the GST Act upon cessation of registration?

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Goods and Services Tax Advice GSTA TPP 095 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 095 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 096'; substitute '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 095

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## ATO references

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registration