



# ***GSTA TPP 104W - Goods and services tax: When is the day of supply of a going concern that constitutes a property development enterprise?***

 This cover sheet is provided for information only. It does not form part of *GSTA TPP 104W - Goods and services tax: When is the day of supply of a going concern that constitutes a property development enterprise?*

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



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# Notice of Withdrawal

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## Goods and Services Tax Advice

Goods and services tax: when is the day of supply of a going concern that constitutes a property development enterprise?

Goods and Services Tax Advice GSTA TPP 104 is withdrawn with effect from today.

1. GSTA TPP 104 stated that the day of supply of a going concern that constituted a property development enterprise, was the day on which all obligations under the arrangement relevant to the enterprise had been satisfied and the recipient assumed effective control and possession of all things necessary for the continued operation of the enterprise.
2. GSTA TPP 104 is withdrawn because it is a duplication of an existing ATO view and therefore no longer required.
3. The Commissioner's view regarding the day on which a going concern is supplied is found in paragraphs 161 to 165 of Goods and Services Tax Ruling GSTR 2002/5 *Goods and services tax: when is a 'supply of a going concern' GST-free?*

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**Commissioner of Taxation**

9 July 2014

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ATO references

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