


***GSTD 2003/3A1 - Addendum - Goods and Services tax: are acquisitions made by a head company, or by a subsidiary member, in obtaining valuations in respect of forming or joining a consolidated group, made in carrying on the entity's enterprise?***

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## Addendum

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### Goods and Services Tax Determination

Goods and services tax: are acquisitions made by a head company, or by a subsidiary member, in obtaining valuations in respect of forming or joining a consolidated group, made in carrying on the entity's enterprise?

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Goods and Services Tax Determination GSTD 2003/3 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.

#### **GSTD 2003/3 is amended as follows:**

##### **1. Paragraphs 18 and 19**

Omit the paragraphs; substitute:

18. This Determination applies [to tax periods commencing] both before and after its date of issue. However, this Determination 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 Determination (see paragraphs 75 and 76 of Taxation Ruling TR 2006/10).

##### **2. Related Rulings/Determinations**

Insert 'TR 2006/10'.

##### **3. Legislative references**

(a) Omit:

- TAA 1953 37

(b) Insert:

- TAA 1953 Sch 1 Div 358

# GSTD 2003/3

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This Addendum applies on and from 1 July 2010.

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**Commissioner of Taxation**

31 October 2012

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ATO references

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Goods and Services Tax ~~ Rules for entity types ~~ companies