

GSTD 2004/2A - Addendum - Goods and services tax: are all supplies made by the entity nominated as the joint venture operator to entities that are participants in the GST joint venture to be treated as if they are not taxable supplies?

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Addendum

Goods and Services Tax Determination

Goods and services tax: are *all* supplies made by the entity nominated as the joint venture operator to entities that are participants in the GST joint venture to be treated as if they are not taxable supplies?

This Addendum amends Goods and Services Tax Determination GSTD 2004/2 to reflect changes in the law as a result of the *Tax Laws Amendment (2010 GST Administration Measures No. 2) Act 2010*. These changes apply to tax periods starting on or after 1 July 2010.

The addendum also makes further minor amendments to GSTD 2004/2 to correct other minor non-technical errors.

GSTD 2004/2 is amended as follows:

1. Title

Omit 'Are'; substitute 'are'.

2. Paragraph 2

Omit the paragraph; substitute:

2. Subsection 51-5(1) provides that two or more entities may become the participants in a GST joint venture if certain requirements are satisfied. These include a requirement that one of those entities, or another entity, is nominated to be the joint venture operator of the joint venture.^{1A}

3. Paragraph 3

Omit 'an approved'; substitute 'a'.

^{1A} Paragraph 51-5(1)(ea). The nomination must be made in the written agreement to the formation of the GST joint venture which is entered into by the participants of the joint venture (paragraph 51-5(1)(e)).

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4. Paragraph 8

Omit 'approved as'; substitute 'members of'.

5. Legislative references

Insert:

- ANTS (GST)A99 51-5(1)(ea)

6. Other references

Insert:

Other references:

- Explanatory Memoranda to the A New Tax System (Goods and Services Tax) Bill 1998
- Explanatory Memorandum to the A New Tax System (Indirect Tax and Consequential Amendments) Bill 1999
- Explanatory Memorandum to the A New Tax System (Indirect Tax and Consequential Amendments) (No. 2) Bill 1999

This Addendum applies on and from 1 July 2010.

Commissioner of Taxation

4 August 2010

ATO references

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Goods and Services Tax ~~ General rules and concepts ~~ supply