


GSTR 2002/5A5 - Addendum - Goods and services tax: when is a 'supply of a going concern' GST-free?

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Addendum

Goods and Services Tax Ruling

Goods and services tax: when is a 'supply of a going concern' GST-free?

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Goods and Services Tax Ruling GSTR 2002/5 to update a legislative reference and correct typographical errors.

GSTR 2002/5 is amended as follows:

1. Paragraph 192

After 'under', omit 'item 10 of regulation 40-5.09 of the *A New Tax System (Goods and Services Tax) Regulations 1999*'; substitute 'item 10 of subsection 40-5.09(3) of the *A New Tax System (Goods and Services Tax) Regulations 2019*'.

2. Paragraph 196

Omit the wording of footnote 21; substitute:

Item 10 of subsection 40-5.09(3) of the *A New Tax System (Goods and Services Tax) Regulations 2019*.

3. Paragraph 207

Omit 'Subsection 105(1)'; substitute 'Subsection 105-5(1)'.

4. Paragraph 212

In the heading, omit 'Sales'; substitute 'sale'.

5. Paragraph 221

Omit:

Example 34: Mortgagee in Possession of whole enterprise 212

Substitute:

Example 34: Mortgagee sale of whole enterprise 212

Items 1 and 2 of this Addendum apply from 1 April 2019. Items 3, 4 and 5 of this Addendum apply from 16 October 2002.

Commissioner of Taxation

14 February 2024

ATO references

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