



# ***GSTR 2002/5DAW - Draft Addendum Withdrawal - Goods and services tax: when is a 'supply of a going concern' GST-free?***

 This cover sheet is provided for information only. It does not form part of *GSTR 2002/5DAW - Draft Addendum Withdrawal - Goods and services tax: when is a 'supply of a going concern' GST-free?*

 This document has changed over time. This is a consolidated version of the ruling which was published on *16 December 2009*



## Notice of Withdrawal

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### **Draft Addendum to Goods and Services Tax Ruling**

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

The draft Addendum to Goods and Services Tax Ruling GSTR 2002/5 is withdrawn with effect from today.

1. The draft Addendum was published to amend Goods and Services Tax Ruling GSTR 2002/5 to revise the Tax Office view on when an enterprise of leasing commercial property is operating and able to be supplied as a GST free 'supply of a going concern'.
2. Following the issue of the draft Addendum on 12 August 2009 and the receipt of comments from the business community and the taxation professional bodies, the Tax Office has reviewed the position adopted in the draft Addendum, and as a result the draft Addendum is withdrawn with effect from today.
3. The view contained in paragraph 151 of GSTR 2002/5 is therefore unchanged, and in accordance with that paragraph the Tax Office considers that the activity of leasing commences when at least one tenant enters into an agreement to lease or occupies the building.

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**Commissioner of Taxation**  
16 December 2009

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ATO references

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