

GSTR 2003/6A2 - Addendum - Goods and services tax: transfers of enterprise assets as a result of property distributions under the Family Law Act 1975 or in similar circumstances

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Addendum

Goods and Services Tax Ruling

Goods and services tax: transfers of enterprise assets as a result of property distributions under the *Family Law Act 1975* or in similar circumstances.

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Goods and Services Tax Ruling GSTR 2003/6 to:

- reflect the amendments to the *A New Tax System (Goods and Services Tax) Act 1999* (GST Act) which were made by *Tax and Superannuation Laws Amendment (2012 Measures No. 1) Act 2012*. In particular it reflects the amendment that inserted section 9-17 into the GST Act. Section 9-17 contains exclusions from the meaning of 'consideration' formerly contained in subsection 9-15(3). Section 9-17 is now also referred to in the definition of 'consideration' as defined by section 195-1. The amendments apply to payments made on or after 1 July 2012.
- update references to legislation and relevant rulings that have issued since this Ruling was issued.
- update the Date of Effect section of the ruling.

GSTR 2003/6 is amended as follows:

1. Paragraph 10

Omit the paragraph; substitute:

10. This Ruling applies both before and after its date of issue. However, this Ruling 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 the ruling (see paragraphs 75 and 76 of Taxation Ruling TR 2006/10).

10A. Changes made to this Ruling by Addenda that issued on 24 June 2009 and 4 September 2013 have been incorporated into this version of the Ruling.^{1A}

^{1A} Refer to each Addendum to see how that Addendum amends this Ruling.

GSTR 2003/6

2. Paragraph 11

Omit the paragraphs including the Note.

3. Footnote 7

Omit the second sentence; substitute: 'Required to be registered' has the meaning given by sections 23-5, 57-20, 58-20 and 144-5 of the GST Act.'

4. Paragraph 26

Omit 'section 9-15'; substitute 'sections 9-15 and 9-17'.

5. Footnote 20

Omit the footnote; substitute:

²⁰ Background to Division 129 is outlined in GSTR 2000/24 and GSTR 2006/4.

6. Footnote 27

Omit the footnote; substitute:

²⁷ For examples of direct methods see paragraph 109 of Goods and Services Tax Ruling GSTR 2006/4.

7. Footnote 29

Omit the footnote; substitute:

²⁹ Paragraphs 99 to 100 of Goods and Services Tax Ruling GSTR 2006/4.

8. Paragraph 61

Omit second sentence; substitute 'Furthermore, the choice of method should be based on its appropriateness in your circumstances.'

9. Footnote 30

Omit the footnote; substitute:

³⁰ Paragraphs 100 to 102 of Goods and Services Tax Ruling GSTR 2006/4.

10. Related Rulings / Determinations

Omit:

GSTR 2000/15

Insert:

GSTR 2006/4

11. Legislative References

Omit;

TAA 1953 Sch 1 105-60

Insert:

ANTS(GST)A99 9-17

TAA 1953 Sch 1 Div 358

This Addendum applies on and from 1 July 2012.

Commissioner of Taxation

4 September 2013

ATO references

NO: 1-4XM4F7R

ISSN: 1443-5160

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