

GSTR 2004/4A6 - Addendum - Goods and services tax: assignment of payment streams including under a typical securitisation arrangement

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Addendum

Goods and Services Tax Ruling

Goods and services tax: assignment of payment streams under a typical securitisation arrangement

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Goods and Services Tax Ruling GSTR 2004/4 to make reference to aspects of the decision in *Federal Commissioner of Taxation v. MBI Properties Pty Ltd* [2014] HCA 49; 2014 ATC 20-474; (2014) 92 ATR 241 that support the ATO view that is set out at paragraph 35 of the ruling.

GSTR 2004/4 is amended as follows:

1. Footnote 22A

At the end of footnote 22A insert 'See also *Commissioner of Taxation v. MBI Properties Pty Ltd* [2014] HCA 49 at [40]; 2014 ATC 20-474; (2014) 92 ATR 241.'

2. Case References

Insert:

- *Commissioner of Taxation v. MBI Properties Pty Ltd* [2014] HCA 49; 2014 ATC 20-474; (2014) 92 ATR 241

This Addendum applies both before and after its date of issue.

Commissioner of Taxation

20 May 2015

ATO references

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ATOLaw topic: Goods and services tax -- Financial supplies --
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GSTR 2004/4

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