


***GSTR 2005/4A2 - Addendum - Goods and services tax: arrangements of the kind described in Taxpayer Alerts TA 2004/6 and TA 2004/7: use of the Grouping or Margin Scheme provisions of the GST Act to avoid or reduce the Goods and Services Tax on the sale of new residential premises***

 This cover sheet is provided for information only. It does not form part of *GSTR 2005/4A2 - Addendum - Goods and services tax: arrangements of the kind described in Taxpayer Alerts TA 2004/6 and TA 2004/7: use of the Grouping or Margin Scheme provisions of the GST Act to avoid or reduce the Goods and Services Tax on the sale of new residential premises*

 View the [consolidated version](#) for this notice.



## Addendum

---

### Goods and Services Tax Ruling

Goods and services tax: arrangements of the kind described in Taxpayer Alerts TA 2004/6 and TA 2004/7: use of the Grouping or Margin Scheme provisions of the GST Act to avoid or reduce the Goods and Services Tax on the sale of new residential premises

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Goods and Services Tax Ruling GSTR 2005/4 to update the Date of Effect section to reflect the amendments within the *Tax Laws Amendment (2010 GST Administration Measures No. 2) Act 2010* which came into effect on 1 July 2010.

#### **GSTR 2005/4 is amended as follows:**

**1. Paragraphs 4 to 6**

Omit the paragraphs; substitute:

4. This Ruling applies [to tax periods commencing] 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 this Ruling (see paragraphs 75 and 76 of Taxation Ruling TR 2006/10).

**2. Related Rulings/Determinations**

Omit 'GSTR 1999/1'; substitute 'TR 2006/10'.

**3. Legislative references**

(a) Omit:

- TAA 1953 37

(b) Insert:

- TAA 1953 Sch 1 Div 358

# GSTR 2005/4

---

This Addendum applies on and from 1 July 2010.

---

**Commissioner of Taxation**

31 October 2012

---

ATO references

NO: 1-409EPDL

ISSN: 1443-5160

ATOlaw topic: Goods and Services Tax ~~ Property and construction ~~  
margin scheme  
Goods and Services Tax ~~ Miscellaneous rules ~~ anti-  
avoidance