


GSTR 2006/8A4 - Addendum - Goods and services tax: the margin scheme for supplies of real property acquired on or after 1 July 2000

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Addendum

Goods and Services Tax Ruling

Goods and services tax: the margin scheme for supplies of real property acquired on or after 1 July 2000

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Goods and Services Tax Ruling GSTR 2006/8 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 2006/8 is amended as follows:

1. Paragraph 6

Omit the paragraph; substitute:

6. This Ruling, except for the legislative amendments made by the *Tax Laws Amendment (2005 Measures No. 2) Act 2005* (2005 Amendment Act), the *Tax Laws Amendment (2008 Measures No. 5) Act 2008* (2008 Amendment Act), and the requirements for making valuations contained in *A New Tax System (Goods and Services Tax) Margin Scheme Valuation Requirements Determination MSV 2005/1* (MSV 2005/1), *A New Tax System (Goods and Services Tax) Margin Scheme Valuation Requirements Determination MSV 2005/3* (MSV 2005/3) and *A New Tax System (Goods and Services Tax) Margin Scheme Valuation Requirements Determination MSV 2009/1* (MSV 2009/1), 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 Sch 1 105-60

GSTR 2006/8

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(b) Insert:

- TAA 1953 Sch 1 Div 358

This Addendum applies on and from 1 July 2010.

Commissioner of Taxation

31 October 2012

ATO references

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margin scheme
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deceased estates