


# ***GSTR 2008/3A1 - Addendum - Goods and services tax: dealings in real property by bare trusts***

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## Addendum

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### Goods and Services Tax Ruling

#### Goods and services tax: dealings in real property by bare trusts

This Addendum amends Goods and Services Tax Ruling GSTR 2008/3 to delete the references to the decision of the Full Federal Court in *Reliance Carpet Company Pty Ltd v. Federal Commissioner of Taxation* [2007] FCAFC 99; 160 FCR 433; 240 ALR 464; 66 ATR 117; 2007 ATC 4650 and also the High Court reserving its decision on the subsequent appeal.

The High Court decision in *Commissioner of Taxation v. Reliance Carpet Co Pty Ltd* [2008] HCA 22; 246 ALR 448; 68 ATR 158; 2008 ATC 20-028 did not discuss the 'social and economic reality approach'.

#### **GSTR 2008/3 is amended as follows:**

**1. Footnote 26**

Omit the second and third sentences.

**2. Case References:**

Omit:

Reliance Carpet Company Pty Ltd v. Federal Commissioner of Taxation (2007) 160 FCR 433; 2007 ATC 4650; (2007) 66 ATR 117; [2007] FCAFC 99

This Addendum explains our view of the law as it applies both before and after its date of issue. You can rely upon this Addendum on and from its date of issue for the purpose of section 105-60 of Schedule 1 to the *Taxation Administration Act 1953*. If this Addendum conflicts with a previous private ruling that you have obtained or a previous public ruling, this Addendum prevails. However, if you have relied on a previous ruling (including the public ruling that the Addendum amends), you are protected in respect of what you have done up to the date of issue of this Addendum or, if there is a change to the legislation, you are protected in respect of what you have done up to the date the legislative change takes effect. This means that if you have relied on the earlier ruling and have underpaid an amount of GST, you are not liable for the shortfall prior to either the issue date of this Addendum or the date the legislative change takes effect, as appropriate. Similarly, if you have relied on the earlier ruling you are not liable to repay an amount overpaid by the Commissioner as a refund.

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**Commissioner of Taxation**

15 October 2008

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ATO references

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