


# ***GSTR 2008/3A4 - 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 reflect amendments to the *A New Tax System (Goods and Services Tax) Act 1999*. In particular, this Addendum updates GSTR 2008/3 for amendments made to Subdivision 153-B of the *A New Tax System (Goods and Services Tax) Act 1999*.

The amendments to Subdivision 153-B are in relation to principals and intermediaries.

The Addendum also makes further minor amendments to GSTR 2008/3.

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

**1. Paragraph 10**

Omit 'and 27 March 2013'; substitute ' , 27 March 2013 and 2 October 2013'.

**2. Paragraph 25**

Omit both occurrences of 'intermediary'; substitute 'entity'.

**3. Paragraph 28**

At the end of the paragraph; insert footnote:

<sup>14A.</sup> For Subdivision 153-B purposes, principals and intermediaries including agents are treated as separate suppliers or acquirers.

**4. Paragraph 79**

Delete the last sentence.

This Addendum explains the Commissioner's view of the law as it applies from 1 July 2010.

# GSTR 2008/3A

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Page 2 of 2

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**Commissioner of Taxation**

2 October 2013

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ATO references

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