


# ***GSTR 2012/2A2 - Addendum - Goods and services tax: financial assistance payments***

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# Addendum

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## Goods and Services Tax Ruling

### Goods and services tax: financial assistance payments

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Goods and Services Tax Ruling GSTR 2012/2 to take account of the Full Federal Court decision in *AP Group Limited v. Commissioner of Taxation* [2013] FCAFC 105, which considered the GST treatment of payments made by motor vehicle manufacturers or distributors to the taxpayer (motor vehicle dealerships).

The Addendum also amends GSTR 2012/2 to update the case references section.

#### **GSTR 2012/2 is amended as follows:**

##### **1. Paragraph 15**

After the paragraph; insert:

15A. Further, in identifying the character of the connection, the word 'for' ensures that not every connection between supply and consideration meets the requirements for a taxable supply. That is, merely having any form of connection of any character between a supply and payment of consideration is insufficient to constitute a taxable supply.<sup>10A</sup>

##### **2. Paragraph 121**

After the paragraph; insert:

121A. Further, in identifying the character of the connection, the word 'for' ensures that not every connection between supply and consideration meets the requirements for a taxable supply. That is, merely having any form of connection of any character between a supply and payment of consideration is insufficient to constitute a taxable supply.<sup>64A</sup>

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<sup>10A</sup> *AP Group Limited v. Commissioner of Taxation* [2013] FCAFC 105 at [33].

<sup>64A</sup> *AP Group Limited v. Commissioner of Taxation* [2013] FCAFC 105 at [33].

# GSTR 2012/2

### 3. Case references

Insert:

- AP Group Limited v. Commissioner of Taxation [2013] FCAFC 105; 2013 ATC 20-417; (2013) 214 FCR 301

This Addendum amends GSTR 2012/2 to explain the Commissioner's view of the law as it applies both before and after the date of issue.

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**Commissioner of Taxation**

3 September 2014

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ATO references

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