

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

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Addendum

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.^{10A}

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.^{64A}

^{10A} *AP Group Limited v. Commissioner of Taxation* [2013] FCAFC 105 at [33].

^{64A} *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.

Commissioner of Taxation

3 September 2014

ATO references

NO:	1-5LEFC64
ISSN:	1443-5160
ATOlaw topic:	Goods and Services Tax ~~ Charities and non-profit ~~ other Goods and services tax ~~ Charities and non-profit ~~ Fundraising, gifts, donations Goods and services tax ~~ Miscellaneous ~~ Grants (not government)

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