


# ***Addendum - Are oils and lubricants purchased by a person with a disability 'parts' for the purposes of the subdivision 38-P of the GST Act? -***

 This cover sheet is provided for information only. It does not form part of *Addendum - Are oils and lubricants purchased by a person with a disability 'parts' for the purposes of the subdivision 38-P of the GST Act? -*

 View the [consolidated version](#) for this notice.



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## Addendum

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### Motor Vehicle Industry Partnership

Are oils and lubricants purchased by a person with a disability ‘parts’ for the purposes of the subdivision 38-P of the GST Act?

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Goods and Services Tax Industry Issue GST II MV1 to make minor style changes.

GST II MV1 is amended as follows:

**1. Title**

In the Title, omit the word ‘subdivision’; substitute ‘Subdivision’.

**2. Paragraph 1**

- (a) Omit ‘The GST Act’; substitute ‘The *A New Tax System (Goods and Services Tax) Act 1999* (GST Act)’.
- (b) In paragraph (a) omit, ‘, and’.

This Addendum applies from 9 December 2020.

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**Commissioner of Taxation**  
9 December 2020

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ATO references

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