

Addendum - Sale of farmland - Section 38-480 of the GST Act -

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Addendum

Primary Production Industry Partnership

Sale of farmland – section 38-480 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 PP3 to make minor style changes.

GSTII PP3 is amended as follows:

1. Title

Omit 'section'; substitute 'Section'.

2. Paragraph 3

Omit 'Section 38-480 of the GST Act'; substitute 'Section 38-480 of *A New Tax System (Goods and Services Tax) Act 1999 (GST Act)*'.

3. Paragraph 11

After 'determining whether', omit the word 'the'; substitute 'an'.

This Addendum applies from 17 July 2020.

Commissioner of Taxation

17 July 2020

ATO references

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