



# ***GSTA TPP 047 - Goods and services tax: Is it the trust or the trustee that is registered for GST?***

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 This document has changed over time. This is a consolidated version of the ruling which was published on *14 June 2005*



## Goods and Services Tax Advice

# Goods and services tax: Is it the trust or the trustee that is registered for GST?

### Preamble

*This document is a ruling for the purposes of section 37 of the Taxation Administration Act 1953. It illustrates the principles contained in **Goods and Services Tax Ruling GSTR 2000/17 on tax invoices and Goods and Services Tax Determination GSTD 2000/8 on the meaning of enterprise**. You can rely on the information presented in this document, which provides advice on the operation of the GST system.*

### Answer

The trustee registers for GST in its capacity as trustee of the trust.

### Explanation

Paragraph 59 of GSTR 2000/17 explains that it is the trustee of the trust that is registered on the Australian Business Register and is issued with an ABN.

59. Although an entity is defined to include a trust, a trust has no legal personality and so will not be registered in its own right on the Australian Business Register. Rather, the trustee of the trust will be registered and will be issued with an ABN in its capacity as trustee. The legal name of the entity will be identified on the register as the trustee for the particular trust, for example 'The Trustee for the Jones' Family Trust'.

Paragraph 51 of Miscellaneous Taxation Ruling MT 2000/1 on the meaning of enterprise is to the same effect. Section 23-5 of the GST Act states that it is the entity that carries on the enterprise that is required to be registered. It follows that the trustee of a trust carrying on the trust's enterprise is the entity that is registered for GST and if this is the case, the trust itself is taken to be registered.

### Application of this GST Advice

This Advice is based on GSTR 2000/17 and GSTD 2000/8. It explains our view of the law as it applied from 1 July 2000. You can rely on this Advice on and from its date of issue for the purposes of section 37 of the *Taxation Administration Act 1953*. Goods and Services Tax Ruling GSTR 1999/1 explains the GST rulings system and our view of when you can rely on our interpretation of the law in GST public and private rulings.

If this Advice conflicts with a previous private ruling that you have obtained, this public ruling prevails. However, if you have relied on a private ruling, you are protected in respect of what you have done up to the date of issue of this public ruling. This means that if you have underpaid an amount of GST, you are not liable for the shortfall prior to the date of issue of this later ruling. Similarly, you are not liable to repay an amount overpaid by the Commissioner as a refund.

### Commissioner of Taxation

Date

### Related Rulings/Determinations/GST Advice:

MT 2000/1  
GSTA TPP 048

### Subject references:

ABN  
entity  
enterprise  
trust  
registered

### Legislative references:

ANTS(GST)A 1999 23-5  
TAA 1953 37

### ATO references

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