



***GSTA TPP 054W - Goods and services tax: Is B's payment to A consideration for A's supply to B where, under an agreement between A and B: A licenses intellectual property to B (who sublicenses it to C) and; the amount B pays A is calculated by reference to the extent of B's supply to C?***

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 This document has changed over time. This is a consolidated version of the ruling which was published on *2 July 2014*



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## Notice of Withdrawal

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### **Goods and Services Tax Advice**

Goods and services tax: is B's payment to A consideration for A's supply to B where, under an agreement between A and B:

- A licences intellectual property to B (who sublicenses it to C); and
- the amount B pays A is calculated by reference to the extent of B's supply to C?

Goods and Services Tax Advice GSTA TPP 054 is withdrawn with effect from today.

1. GSTA TPP 054 considered a particular transaction and the associated supplies and the consideration for the supply. The advice explained that a supply is made for consideration when there is a sufficient nexus between that supply and the consideration provided by the recipient.
2. GSTA TPP 054 is withdrawn because the concepts of consideration and supplies considered in the advice are explained in existing public rulings.
3. These concepts are explained in Goods and Services Tax Ruling GSTR 2006/9 *Goods and services tax ruling: supplies* and Goods and Services Tax Ruling GSTR 2001/6 *Goods and services tax ruling: non-monetary consideration*.

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**Commissioner of Taxation**  
2 July 2014

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# GSTA TPP 054

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ATO references

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