GSTA TPP 058A1 - Addendum - Goods and services tax: Is the supply of an enterprise that includes a short-term lease of the enterprise premises a GST-free supply of a going concern?

⚠️ This cover sheet is provided for information only. It does not form part of *GSTA TPP 058A1 - Addendum - Goods and services tax: Is the supply of an enterprise that includes a short-term lease of the enterprise premises a GST-free supply of a going concern?*

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Australian Government
Australian Taxation Office

Addendum

Goods and Services Tax Advice

Goods and services tax: is the supply of an enterprise that includes a short-term lease of the enterprise premises a GST-free supply of a going concern?

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Goods and Services Tax Advice GSTA TPP 058 to update the Date of Effect section to reflect the amendments within the *Tax Laws Amendment (2010 GST Administration Measures No. 2) Act 2010* which came into effect on 1 July 2010.

GSTA TPP 058 is amended as follows:

1.   Application of this GST Advice

Omit the paragraphs; substitute:

> **Application of this GST Advice**
>
> This Advice applies [to tax periods commencing] both before and after its date of issue. However, this Advice will not apply to taxpayers to the extent that it conflicts with the terms of a settlement of a dispute agreed to before the date of issue of this Advice (see paragraphs 75 and 76 of Taxation Ruling TR 2006/10).

2.   Related Rulings/Determinations/GST Advice

Omit 'GSTR 2001/5'; substitute 'TR 2006/10; GSTR 2002/5'.

3.   Legislative references

Omit 'TAA 1953 37'; substitute 'TAA 1953 Sch 1 Div 358'.

This Addendum applies on and from 1 July 2010.

Commissioner of Taxation
31 October 2012

ATO references