

GSTD 2003/3A1 - Addendum - Goods and Services tax: are acquisitions made by a head company, or by a subsidiary member, in obtaining valuations in respect of forming or joining a consolidated group, made in carrying on the entity's enterprise?

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Addendum

Goods and Services Tax Determination

Goods and services tax: are acquisitions made by a head company, or by a subsidiary member, in obtaining valuations in respect of forming or joining a consolidated group, made in carrying on the entity's enterprise?

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Goods and Services Tax Determination GSTD 2003/3 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.

GSTD 2003/3 is amended as follows:

1. Paragraphs 18 and 19

Omit the paragraphs; substitute:

18. This Determination applies [to tax periods commencing] both before and after its date of issue. However, this Determination 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 Determination (see paragraphs 75 and 76 of Taxation Ruling TR 2006/10).

2. Related Rulings/Determinations

Insert 'TR 2006/10'.

3. Legislative references

(a) Omit:

- TAA 1953 37

(b) Insert:

- TAA 1953 Sch 1 Div 358

GSTD 2003/3

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This Addendum applies on and from 1 July 2010.

Commissioner of Taxation

31 October 2012

ATO references

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ATOlaw topic: Goods and Services Tax ~~ General rules and concepts ~~ course or furtherance
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Goods and Services Tax ~~ Rules for entity types ~~ companies