


# ***GSTR 2002/5A4ER1 - Erratum - Goods and services tax: when is a 'supply of a going concern' GST-free?***

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## Erratum

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### Goods and Services Tax Ruling

#### Goods and services tax: when is a 'supply of a going concern' GST-free?

This Erratum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It corrects the Addendum to Goods and Services Tax Ruling GSTR 2002/5 where Example 16A sets out that SellCo makes a supply to AcquireCo, but subsequently describes AcquireCo as making a GST-free going concern.

#### **GSTR 2002/5 is corrected as follows:**

**1. Paragraph 107E and 107F**

Omit the last occurrence of 'AcquireCo' in both paragraphs; substitute 'SellCo'.

This Erratum applies on and from 3 June 2015.

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**Commissioner of Taxation**  
15 July 2015

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ATO references

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