


GSTR 2003/13PW - Partial Withdrawal - Goods and services tax: general law partnerships

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Notice of Partial Withdrawal

Goods and Services Tax Ruling

Goods and services tax: general law partnerships

Goods and Services Tax Ruling GSTR 2003/13 is partially withdrawn with effect from today.

1. GSTR 2003/13 explains how the *A New Tax System (Goods and Services Tax) Act 1999* (GST Act) applies to transactions involving general law partnerships. GSTR 2003/13 is being partially withdrawn to the extent that it relates to the GST treatment of an in kind distribution as part of a final distribution from a general law partnership.

2. The Ruling is being partially withdrawn because the Australian Taxation Office has revised its view in relation to the GST treatment of an in kind distribution as part of a final distribution from a general law partnership. The revised view is expressed in a draft Addendum to GSTR 2003/13 and this provides the view in relation to the treatment of an in specie distribution during the operation and on general dissolution of a general law partnership. In this draft Addendum an in specie distribution has the same meaning as an in kind distribution, which is the terminology used in GSTR 2003/13. Also, the revised view is expressed in Draft Good and Services Tax Ruling GSTR 2008/D2 Goods and services tax: general law partnerships and the margin scheme. The draft Addendum to GSTR 2003/13 and GSTR 2008/D2 issued today.

3. The paragraphs withdrawn, with effect from today, are paragraphs 136, 137, 138 (including heading), 139, 140, 141, 142 (including heading), 143, 144, 145.

Commissioner of Taxation

11 June 2008

ATO references

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