


# ***GSTR 2004/3A - Addendum - Goods and services tax: arrangements of the kind described in Taxpayer Alert TA 2004/2 - Avoidance of GST on the sale of new residential premises***

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## Addendum

### Goods and Services Tax Ruling

#### Goods and services tax: arrangements of the kind described in Taxpayer Alert TA 2004/2 – *Avoidance of GST on the sale of new residential premises*

This Addendum amends Goods and Services Tax Ruling GSTR 2004/3 to reflect changes in the law as a result of the *Tax Laws Amendment (2010 GST Administration Measures No. 2) Act 2010*. These changes apply to tax periods starting on or after 1 July 2010.

The addendum also makes further minor amendments to GSTR 2004/3 to correct other minor non-technical errors.

#### **GSTR 2004/3 is amended as follows:**

##### **1. Paragraph 9**

At the end of subparagraph 9(c); insert the footnote:

<sup>3A</sup> For tax periods starting on or after 1 July 2010, the approval of the Commissioner is no longer required for two or more entities to become participants in a GST joint venture. However, the nominated joint venture operator is required to notify the Commissioner, in the approved form, of the formation of the joint venture as a GST joint venture – see section 51-5.

##### **2. Paragraph 10**

At the end of the paragraph; insert the footnote:

<sup>5A</sup> For tax periods starting on or after 1 July 2010, entities are no longer required to apply for the approval of the Commissioner to become participants in a GST joint venture. Paragraph 51-5(1)(e) provides that from that date, two or more entities need only agree to the formation of a GST joint venture in writing, and paragraph 51-5(1)(ea) requires that one of those entities, or another entity, be nominated in the agreement to be the joint venture operator of the joint venture. Paragraph 51-5(1)(eb) requires the nominated joint venture operator to notify the Commissioner, in the approved form, of the formation of the joint venture as a GST joint venture.

### 3. Paragraph 19

At the end of the paragraph; insert the footnote:

<sup>8A</sup> For tax periods starting on or after 1 July 2010, the approval of the Commissioner is no longer required for two or more entities to become participants in a GST joint venture. However, the nominated joint venture operator is required to notify the Commissioner, in the approved form, of the formation of the joint venture as a GST joint venture – see section 51-5.

### 4. Paragraph 20

After the words 'a GST joint venture'; insert the footnote:

<sup>8B</sup> For tax periods starting on or after 1 July 2010, the approval of the Commissioner is no longer required for two or more entities to become participants in a GST joint venture. However, the nominated joint venture operator is required to notify the Commissioner, in the approved form, of the formation of the joint venture as a GST joint venture – see section 51-5.

### 5. Paragraph 22

At the end of the first sentence; insert the footnote:

<sup>9A</sup> For tax periods starting on or after 1 July 2010, the approval of the Commissioner is no longer required for two or more entities to become participants in a GST joint venture. However, the nominated joint venture operator is required to notify the Commissioner, in the approved form, of the formation of the joint venture as a GST joint venture – see section 51-5.

### 6. Paragraph 24

At the end of the paragraph; insert the footnote:

<sup>9B</sup> For tax periods starting on or after 1 July 2010, the approval of the Commissioner is no longer required for two or more entities to become participants in a GST joint venture. However, the nominated joint venture operator is required to notify the Commissioner, in the approved form, of the formation of the joint venture as a GST joint venture – see section 51-5.

### 7. Paragraph 53

After the heading; insert the footnote:

<sup>13</sup> For tax periods starting on or after 1 July 2010, the approval of the Commissioner is no longer required for two or more entities to become participants in a GST joint venture. However, the nominated joint venture operator is required to notify the Commissioner, in the approved form, of the formation of the joint venture as a GST joint venture – see section 51-5.

**8. Paragraph 54**

Omit 'paragraph 165(1)(b)' where occurring; substitute 'paragraph 165-5(1)(b)'.

**9. Legislative references**

Omit

- ANTS (GST) A99 165(1)(b)

Insert:

- ANTS (GST) A99 51-5(1)(ea)
- ANTS (GST) A99 51-5(1)(eb)
- ANTS (GST) A99 165-5(1)(b)

This Addendum applies on and from 1 July 2010.

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**Commissioner of Taxation**

4 August 2010

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ATO references

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