


GSTR 2004/6A2 - Addendum - Goods and services tax: tax law partnerships and co-owners of property

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Addendum

Goods and Services Tax Ruling

Goods and services tax: tax law partnerships and co-owners of property

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Goods and Services Tax Ruling GSTR 2004/6 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.

GSTR 2004/6 is amended as follows:

1. Paragraphs 6 and 7

Omit the paragraphs; substitute:

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

2. Footnote 36

Omit:

'See Goods and Services Tax Determination GSTD 2000/8, Goods and services tax: what is an 'enterprise' for the purposes of *A New Tax System (Goods and Services Tax) Act 1999*? Does MT 2000/1 have equal application to the meaning of 'enterprise' for GST purposes?'

Substitute:

'See Goods and Services Tax Determination GSTD 2006/6 *Goods and services tax: does MT 2006/1 have equal application to the meaning of 'entity' and 'enterprise' for the purposes of the A New Tax System (Goods and Services Tax) Act 1999?*'.

3. Related Rulings/Determinations

Omit: 'GSTR 1999/1; GSTD 2000/8; MT 2000/1'; substitute 'TR 2006/10; GSTD 2006/6; MT 2006/1'.

GSTR 2004/6

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4. Legislative references

(a) Omit:

- TAA 1953 37

(b) Insert:

- TAA 1953 Sch 1 Div 358

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 ~~ Rules for entity types ~~
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