

GSTR 2006/9A6 - Addendum - Goods and services tax: supplies

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Addendum

Goods and Services Tax Ruling

Goods and services tax: supplies

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Goods and Services Tax Ruling GSTR 2006/9 to take account of the Full Federal Court decision in *AP Group Limited v. Commissioner of Taxation* [2013] FCAFC 105, which considered the GST treatment of payments made by motor vehicle manufacturers or distributors to the taxpayer (a motor vehicle dealership).

The Addendum also amends GSTR 2006/9 to update the Case references.

GSTR 2006/9 is amended as follows:

1. Paragraph 180

After the paragraph, insert:

180A. Where a third party makes a payment, the recipient of the supply does not necessarily need to be aware of that payment for that payment to be consideration for a supply made to the recipient.^{54A} However, the knowledge of the recipient is one of the facts and circumstances of the arrangement that may be relevant in establishing if a payment by a third party forms part of the consideration for the supply to the recipient.

180B. Further, in identifying the character of the connection, the word 'for' ensures that not every connection between supply and consideration meets the requirements for a taxable supply. That is, merely having any form of connection of any character between a supply and payment of consideration is insufficient to constitute a taxable supply.^{54B}

2. Case references

Insert:

- *AP Group Limited v. Commissioner of Taxation* [2013] FCAFC 105; 2013 ATC 20-417; (2013) 214 FCR 301
- *AP Group Limited v. Commissioner of Taxation* [2012] AATA 409; (2012) 83 ATR 493; 2012 ATC 10-256

^{54A} See *AP Group Limited v. Commissioner of Taxation* [2013] FCAFC 105 at [44] and *AP Group Limited v. Commissioner of Taxation* [2012] AATA 409 at [100-101].

^{54B} See *AP Group Limited v. Commissioner of Taxation* [2013] FCAFC 105 at [33].

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This Addendum amends GSTR 2006/9 to explain the Commissioner's view of the law as it applies both before and after the date of issue.

Commissioner of Taxation

20 August 2014

ATO references

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