


GSTR 2008/3A4 - Addendum - Goods and services tax: dealings in real property by bare trusts

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Addendum

Goods and Services Tax Ruling

Goods and services tax: dealings in real property by bare trusts

This Addendum amends Goods and Services Tax Ruling GSTR 2008/3 to reflect amendments to the *A New Tax System (Goods and Services Tax) Act 1999*. In particular, this Addendum updates GSTR 2008/3 for amendments made to Subdivision 153-B of the *A New Tax System (Goods and Services Tax) Act 1999*.

The amendments to Subdivision 153-B are in relation to principals and intermediaries.

The Addendum also makes further minor amendments to GSTR 2008/3.

GSTR 2008/3 is amended as follows:

1. Paragraph 10

Omit 'and 27 March 2013'; substitute ', 27 March 2013 and 2 October 2013'.

2. Paragraph 25

Omit both occurrences of 'intermediary'; substitute 'entity'.

3. Paragraph 28

At the end of the paragraph; insert footnote:

^{14A}. For Subdivision 153-B purposes, principals and intermediaries including agents are treated as separate suppliers or acquirers.

4. Paragraph 79

Delete the last sentence.

This Addendum explains the Commissioner's view of the law as it applies from 1 July 2010.

GSTR 2008/3A

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Commissioner of Taxation

2 October 2013

ATO references

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