



***TR 2002/5A2 - Addendum - Income tax: Permanent establishment - What is 'a place at or through which [a] person carries on any business' in the definition of permanent establishment in subsection 6(1) of the Income Tax Assessment Act 1936?***

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## Addendum

### Taxation Ruling

Income tax: Permanent establishment – What is ‘a place at or through which [a] person carries on any business’ in the definition of permanent establishment in subsection 6(1) of the *Income Tax Assessment Act 1936*?

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Taxation Ruling TR 2002/5 to update it for the removal of the term ‘permanent establishment’ from the *A New Tax System (Goods and Services Tax) Act 1999* as part of the *Tax and Superannuation Laws Amendment (2016 Measures No. 1) Act 2016*.

#### TR 2002/5 is amended as follows:

##### 1. Paragraph 15

Omit the paragraph and footnote; substitute:

15. Appendix A contains a list of some of the provisions which utilise the subsection 6(1) PE definition, or elements of it.

##### 2. Appendix A

(a) Omit:

<b>A NEW TAX SYSTEM (GOODS AND SERVICES TAX) ACT 1999 PERMANENT ESTABLISHMENT</b>	
9-25	Supplies connected with Australia

(b) Omit:

<b>A NEW TAX SYSTEM (AUSTRALIAN BUSINESS NUMBER) ACT 1999 PERMANENT ESTABLISHMENT</b>	
Paragraph 8(1)(b)	Entitlement to an ABN

##### 3. Legislative References

(a) Omit:

- ANTS(GST)A 1999 9-25
- ANTS(GST)A 1999 9-25(5)(b)

# TR 2002/5

- ANTS(GST)A 1999 9-25(6)
  - ANTS(GST)A 1999 195-1
  - ANTS(ABN)A 1999 8(1)(b)
  - ANTS(ABN)A 1999 41
- (b) Insert:
- Tax and Superannuation Laws Amendment (2016 Measures No. 1) Act 2016

This Addendum applies on and from 1 October 2016.

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## Commissioner of Taxation

7 December 2016

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### ATO references

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