


GSTD 2004/2A2 - Addendum - Goods and services tax: are all supplies made by the entity nominated as the joint venture operator to entities that are participants in the GST joint venture to be treated as if they are not taxable supplies?

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Addendum

Goods and Services Tax Determination

Goods and services tax: are *all* supplies made by the entity nominated as the joint venture operator to entities that are participants in the GST joint venture to be treated as if they are not taxable supplies?

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Goods and Services Tax Determination GSTD 2004/2 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.

GSTD 2004/2 is amended as follows:

1. Paragraphs 16 and 17

Omit the paragraphs; substitute:

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

2. Related Rulings/Determinations

Omit 'GSTR 1999/1' ; substitute 'TR 2006/10'.

3. Legislative references

(a) Omit:

- TAA 1953 37

(b) Insert:

- TAA 1953 Sch 1 Div 358

GSTD 2004/2

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This Addendum applies on and from 1 July 2010.

Commissioner of Taxation

31 October 2012

ATO references

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