

# ***GSTR 2001/7 - Goods and services tax: meaning of annual turnover, including the effect of section 188-25 on projected annual turnover***

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## Goods and Services Tax Ruling

### Goods and services tax: meaning of annual turnover, including the effect of section 188-25 on projected annual turnover

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#### ***Preamble***

*This document is a public ruling for the purposes of section 37 of the Taxation Administration Act 1953. You can rely on the information presented in this document which provides advice on the operation of the GST system.*

#### **What this Ruling is about**

1. This Ruling explains:
  - (a) how your annual turnover affects the way the *A New Tax System (Goods and Services Tax) Act 1999* (the GST Act) applies to you;
  - (b) how section 188-25 of the GST Act affects the calculation of projected annual turnover;
  - (c) the relevance of projected annual turnover to your enterprise;<sup>1</sup> and
  - (d) the meaning of the terms ‘likely to make’, ‘likely to be made’, ‘in connection with’, ‘transfer of ownership’, ‘capital asset’, ‘solely as a consequence of’, and ‘substantially and permanently’ as used in Division 188.
2. This Ruling does not deal with:
  - (a) the application of sections 188-22, 188-23, 188-24 or 188-40 to the calculation of current annual turnover or projected annual turnover;
  - (b) the value of a supply as affected by sections 188-32 or 188-35;<sup>2</sup> and
  - (c) the meaning of ‘connected with Australia’<sup>3</sup>.

<sup>1</sup> Section 188-10.

<sup>2</sup> For the basic rules on the value of taxable supplies, see Subdivision 9-C.

<sup>3</sup> Our view of when a supply of goods, real property, or things other than goods or real property is connected with Australia under section 9-25 can be found in Goods and Services Tax Ruling GSTR 2000/31.

3. This Ruling does not discuss the application of Division 189.
4. All legislative references are to the GST Act, unless otherwise stated.

## Date of effect

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5. This Ruling explains our view of the law as it applied from 1 July 2000. You can rely upon this Ruling as and from its date of issue for the purposes of section 37 of the *Taxation Administration Act 1953*. Goods and Services Tax Ruling GSTR 1999/1 explains the GST rulings system and our view of when you can rely on our interpretation of the law in GST public and private rulings.

## Background

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6. The application of the GST Act to an entity depends upon the concepts of 'turnover threshold', 'annual turnover', 'current annual turnover' and in particular, 'projected annual turnover'. Both your 'current annual turnover' and your 'projected annual turnover' are relevant to whether you have an annual turnover that meets, or exceeds a turnover threshold.
7. The turnover thresholds are relevant to whether you<sup>4</sup>:
  - (a) are required to register for GST;
  - (b) must use tax periods which are monthly;
  - (c) can elect to account on a cash basis;
  - (d) must lodge GST returns electronically;
  - (e) must pay net amounts of GST electronically; or
  - (f) can elect to pay GST by instalments.

If your annual turnover meets the relevant turnover threshold, the GST Act may impose obligations on you. If, for example, your annual turnover meets the registration turnover threshold you are required to be registered and consequently, you must apply to be registered under the Act.<sup>5</sup>

8. Your annual turnover is relevant for the following thresholds:
  - (a) the registration turnover threshold - \$50,000 (or \$100,000 for a non-profit body)<sup>6</sup>;

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<sup>4</sup> Section 188-5.

<sup>5</sup> Sections 23-5 and 25-1.

<sup>6</sup> Section 23-15.

- (b) the tax period turnover threshold - \$20,000,000;<sup>7</sup>
- (c) the cash accounting turnover threshold - \$1,000,000;<sup>8</sup>
- (d) the electronic lodgment turnover threshold - \$20,000,000;<sup>9</sup> and
- (e) the instalment turnover threshold - \$2,000,000.<sup>10</sup>

## **Ruling with explanations**

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### **Relevance of ‘annual turnover’ for determination of turnover threshold**

9. Section 188-10 is relevant for working out whether your annual turnover meets, or does not exceed, a turnover threshold. In calculating the electronic lodgment, registration and tax period turnover thresholds, you have an annual turnover that meets a particular turnover threshold under subsection 188-10(1) when:

- (a) your current annual turnover is at or above the turnover threshold, and the Commissioner is not satisfied that your projected annual turnover is below the turnover threshold; or
- (b) your projected annual turnover is at or above the turnover threshold.

10. In calculating the cash accounting and instalment turnover threshold you have an annual turnover that does not exceed that particular turnover threshold under subsection 188-10(2) when:

- (a) your current annual turnover is at or below the turnover threshold, and the Commissioner is not satisfied that your projected annual turnover is above the turnover threshold; or
- (b) your projected annual turnover is at or below the turnover threshold.

### **Current annual turnover and projected annual turnover**

11. Section 188-15 defines ‘current annual turnover’. Subject to the exclusions listed in paragraph 14, ‘current annual turnover’ at any time during a particular month is the sum of the values of all the

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<sup>7</sup> Subsection 27-15(3).

<sup>8</sup> Subsection 29-40(3).

<sup>9</sup> Subsection 31-25(4).

<sup>10</sup> Subsection 162-5(2).

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supplies that you made, or are likely to make, during the current month and the preceding 11 months.

12. Section 188-20 defines ‘projected annual turnover’. Subject to the exclusions listed in paragraph 14, ‘projected annual turnover’ at a time during a particular month is the sum of the values of all the supplies that you made, or are likely to make, during that month and the next 11 months.

13. If you are a member of a GST group, in your calculation of current annual turnover and projected annual turnover you must also include the values of supplies made by any member of the group.

14. The following supplies are excluded from the calculation of current annual turnover and projected annual turnover:

- supplies that are input taxed;
- supplies that are not for consideration (and are not taxable supplies under section 72-5);
- supplies not made in connection with an enterprise that you carry on;
- supplies that are not connected with Australia; and
- supplies made from one member of a GST group to another member of that GST group.

Paragraph 29 covers further supplies that will be disregarded in calculating projected annual turnover.

15. The term ‘supplies’ in section 188-15 and 188-20 refers to all supplies as defined in section 9-10 and is not limited to taxable supplies as defined in section 9-5. For example you may be required to be registered even though all your supplies are GST-free. Current annual turnover and projected annual turnover are the sum of the respective values (excluding GST) for the 12 months.

## ***Whether your annual turnover meets, or does not exceed, a turnover threshold***

16. Whether you have an annual turnover that meets or does not exceed a particular turnover threshold depends on an objective assessment of your projected annual turnover and current annual turnover. An ‘objective assessment’ is one that a reasonable person could be expected to arrive at having regard to the facts and circumstances which apply to your enterprise at the relevant time. The Commissioner will accept your assessment of these turnovers unless he has reason to believe that your assessment was not reasonable.

17. Under sub-section 188-10(1), you meet a particular threshold if your projected annual turnover is at or above the threshold. You also meet a turnover threshold if your current annual turnover is at or above the turnover threshold and it is not possible to conclude that your projected annual turnover is below the threshold. This will occur if your projected annual turnover is also above the relevant threshold, or if your circumstances are such that it is not possible to calculate a projected annual turnover. In either of these situations, the Commissioner can not be satisfied that your projected annual turnover is below the turnover threshold.

18. Similarly, under sub-section 188-10(2), you have an annual turnover that does not exceed a particular turnover threshold if your projected annual turnover is at or below that threshold. You also do not exceed a turnover threshold if your current annual turnover is at or below the turnover threshold and it is not possible to conclude that your projected annual turnover is above the threshold. This will occur if your projected annual turnover is at or below the relevant threshold or your circumstances are such that it is not possible to calculate a projected annual turnover. In either of these situations, the Commissioner can not be satisfied that your projected annual turnover is above the turnover threshold.

19. Although your current annual turnover and your projected annual turnover may be capable of being determined on every day during a month, there is no requirement for continuous recalculation. However, under the GST Act there are obligations if you meet or exceed a particular threshold and there is an opportunity for you to make certain elections if you do not exceed a particular threshold. Therefore, you should be aware of the relevant thresholds likely to affect you and consider whether your turnover may be sufficiently close to the relevant thresholds to make a review prudent. For example, Entity A conducts an enterprise with an annual turnover of \$45,000 and is not registered for GST. Because Entity A is aware that a \$5,000 increase in its annual turnover will result in the \$50,000 registration turnover threshold being met, it should monitor changes in its turnover. Entity B by contrast, is registered for GST, conducts an enterprise with an annual turnover of \$600,000 and accounts on a cash basis. The nearest relevant threshold is the cash accounting threshold (\$1,000,000). Entity B may decide to review its current annual turnover and projected annual turnover on an annual basis whilst being aware that a significant change in turnover may require a further review.

20. If you have elected to pay GST by instalments, this election has effect for the whole of the financial year in question even if, after making the election, you exceed the instalment turnover threshold at

any time.<sup>11</sup> Therefore, it is not necessary to review your annual turnover, for this purpose, for the financial year in which your election has effect.

***Meaning of ‘likely to make’ or ‘likely to be made’***

21. The phrase ‘likely to make’ appears in sections 188-15 and 188-20. The phrase ‘likely to be made’ appears in section 188-25. Both phrases refer to a similar level of expectancy, although the GST Act defines neither. The words retain their ordinary meaning in the context of the legislation.

22. In *Australian Telecommunications Commission v. Krieg Enterprises Pty Ltd* (1976) 14 SASR 303, Bray CJ considered the meaning of ‘likely’ in the phrase ‘likely to interfere with or damage property’. His Honour said at pages 312-313:

‘Here we are concerned with the word “likely” in a statute. As I have said, the ordinary and natural meaning of the word is synonymous with the ordinary and natural meaning of the word “probable” and both words mean, . . . that there is an odds-on chance of the thing happening. That is the way in which statutes containing the words have usually been construed. . . . I think that “likely” in the sub-section means “probable” and I think that that means that there is a more than fifty per cent chance of the thing happening.’

23. For the purposes of sections 188-15, 188-20 and 188-25, the expressions, ‘likely to make’, and ‘likely to be made’, mean that on the balance of probabilities, it can be predicated that the supply is more likely than not to be made.

24. When a supply is made, is determined in each case by reference to the terms of the particular contract, if applicable, and the nature of the supply. For the purpose of calculating supplies likely to be made, we will accept a calculation based on a bona fide business plan, accounting budget or some other reasonable estimate.

***Meaning of ‘in connection with’***

25. The words ‘in connection with’, as used in sections 188-15 and 188-20, are not defined in the GST Act. Such wide formulas are context related and courts have insisted that the words be interpreted in accordance with the intent of the relevant statute. In *Hatfield v. Health Insurance Commission* (1987) 15 FLR 487 at page 491 Davies J stated:

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<sup>11</sup> Subsection 162-30(3).

‘Expressions such as “relating to”, “in relation to”, “in connection with” and “in respect of” are commonly found in legislation but invariably raise problems of statutory interpretation. They are terms that fluctuate in operation from statute to statute... The terms may have a very wide operation but they do not usually carry the widest possible ambit, for they are subject to the context in which they are used, to the words with which they are associated and to the object or purpose of the statutory provision in which they appear.’

26. This passage was approved by the Full Federal Court in *Burswood Management Ltd v. Attorney-General* (1990) 23 FCR 144. At page 146 their Honours concluded that reference to reported cases is of little assistance in determining the meaning of the words ‘in connection with’, because they take their meaning from the particular statute in which they appear.<sup>12</sup>

27. The requirements in sections 188-15 and 188-20 largely mirror the requirements of paragraph 9-5(b) of the GST Act. The words ‘in connection with an enterprise that you carry on’, should therefore be read as having the same meaning as the words ‘in the course or furtherance of an enterprise that you carry on’ in paragraph 9-5(b) of the GST Act. A supply of a private commodity, such as when a plumber sells his classic car privately, will not be a supply ‘in connection with’ an enterprise he carries on.

28. A supply which you make in the course of commencing or terminating an enterprise is a supply which is made in the course or furtherance of the enterprise which you carry on.<sup>13</sup>

### **Supplies to be disregarded under section 188-25**

29. Section 188-25 modifies the effect of section 188-20 by excluding certain supplies made when working out your projected annual turnover. Section 188-25 requires you to disregard the following when calculating your projected annual turnover:

- (a) any supply made, or likely to be made, by you by way of transfer of ownership of a capital asset of yours; and
- (b) any supply made, or likely to be made, by you solely as a consequence of:
  - (i) ceasing to carry on an enterprise; or
  - (ii) substantially and permanently reducing the size or scale of an enterprise.

<sup>12</sup> The term ‘in connection with’ imports a wider meaning in the context of section 9-15; refer GSTR 2000/11 and GSTR 2001/4.

<sup>13</sup> Section 195-1.



30. Your projected annual turnover does not include supplies that fall within the description in either paragraph 188-25(a) or paragraph 188-25(b) listed above. Your supply does not have to satisfy the descriptions in both paragraph (a) and paragraph (b). When you make a supply that is capable of satisfying the description in both paragraphs, the supply is excluded only once. (See example 3 at paragraph 53.)

### ***Meaning of ‘capital assets’***

31. The GST Act does not define the term ‘capital assets’. Generally, the term ‘capital assets’ refers to those assets that make up ‘the profit yielding subject’<sup>14</sup> of an enterprise. They are often referred to as ‘structural assets’ and may be described as ‘the business entity, structure or organisation set up or established for the earning of profits’.<sup>15</sup>

32. ‘Capital assets’ can include tangible assets such as your factory, shop or office, your land on which they stand, fixtures and fittings, plant, furniture, machinery and motor vehicles that are retained by you to produce income. ‘Capital assets’ can also include intangible assets, such as your goodwill.

33. Capital assets are ‘radically different from assets which are turned over and bought and sold in the course of trading operations’.<sup>16</sup> An asset which is acquired and used for resale in the course of carrying on an enterprise (for example, trading stock<sup>17</sup>) is not a ‘capital asset’ for the purposes of paragraph 188-25(a).

34. ‘Capital assets’ are to be distinguished from ‘revenue assets’. A ‘revenue asset’ is ‘an asset whose realisation is inherent in, or incidental to, the carrying on of a business’.<sup>18</sup>

35. If the means by which you derive income is through the disposal of an asset, the asset will be of a revenue nature rather than a capital asset even if such a disposal is an occasional or one-off transaction. Isolated transactions are discussed further at paragraphs 46 and 47.

36. Over the period that an asset is held by an entity, its character may change from capital to revenue or from revenue to capital. For

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<sup>14</sup> *United Collieries Ltd v. Inland Revenue Commissioners* (1930) SC 215 at 220 per Blackburn J.

<sup>15</sup> *Sun Newspaper Ltd v. FC of T* (1938) 61 CLR 337 at 359 per Dixon J.

<sup>16</sup> *Sun Newspaper Ltd v. FC of T* (1938) 61 CLR 337 at 356 per Latham CJ.

<sup>17</sup> See *FC of T v. Raymor (NSW) Pty Ltd* 90 ATC 4461 at 4471; (1990) 21 ATR 458 at 468.

<sup>18</sup> R W Parsons, *Income Taxation in Australia*, The Law Book Company Limited, 1985, at 155.

the purposes of section 188-25 the character of an asset must be determined at the time of expected supply.

***Meaning of ‘transfer of ownership’***

37. The GST Act does not define the concept, ‘transfer of ownership’. The words retain their ordinary meaning in context, and mean a transfer of the whole of your beneficial interest in the asset with or without legal title. A transfer of an interest in property that is less than your full interest will not be captured by these words. For example, if you merely grant a lease or licence over an asset that you own, the supply of that lease or licence will not be a ‘transfer of ownership’. However, if you assign your full interest in that lease or licence it will be a ‘transfer of ownership’.

***Meaning of ‘solely as a consequence’***

38. The GST Act does not define the term ‘solely as a consequence of’. In the case of *Reseck v. FC of T (1975) 133 CLR 45; 75 ATC 4213; (1975) 5 ATR 538* the meaning of ‘in consequence of’ in the context of the phrase ‘in consequence of termination of employment’ was examined. His Honour Gibbs J at CLR 51; ATC 4216; ATR 541 interpreted the words to mean that an event follows as an effect or result of some primary event. However, Jacobs J at CLR 56; ATC 4219, ATR 545 expressed a different view that a ‘consequence’ in this context is not the same as a ‘result’. It does not import causation but rather a ‘following on’. Both judges dismissed the argument the termination of service had to be the dominant cause of the payment.

39. Although the words ‘in consequence’ may mean a result (i.e., cause) or a following on, the addition of the word ‘solely’ in our view requires that in this context there be a causal connection which is exclusive.

40. In *Perpetual Trustee Company Ltd v. Commissioner of State Revenue (2000) 44 ATR 273*, Hansen J considered the phrase ‘solely in consequence’ within Exemption 23 of the *Stamps Act 1958 (Vic)*. After discussing the purpose of the exemption, (that being to provide an exemption from stamp duty in specific cases), Hansen J said at pages 286-287:

‘In its common understanding in its present context the word “solely” in conjunction with the words “in consequence of” means that the exemption will apply only if the instruments of transfer were executed in consequence of the change in trustee and in order to vest the real property of the trust in the name of the new trustee and not in consequence of any other factor.’

41. For the purposes of section 188-25 a supply is made, or is likely to be made, 'solely as a consequence' where the supply is made only as a result of the ceasing of an enterprise (see example 1), or the substantial and permanent reduction in size or scale of an enterprise (see example 2).

***The meaning of 'substantially and permanently'***

42. The GST Act does not define the term 'substantially and permanently' as used in subparagraph 188-25(b)(ii). The word 'substantial' will vary according to context. In *Terry's Motors Ltd v. Rinder* [1948] SASR 167 at page 180, Mayo J noted that the word 'substantial' is not a word with a fixed meaning. The word 'substantial' is commonly used to refer to something real or of substance, as distinct from ephemeral or nominal, when, for example, describing 'substantial loss or damage'. However the word 'substantial' can also be used to describe something that is 'large, weighty or big'.<sup>19</sup>

43. In the context of section 188-25, we consider that the term 'substantially' refers to a reduction in size which is greater than merely nominal and does not necessarily require a reduction which is proportionately large. We will accept that, in the context of section 188-25, a 10% reduction in the size or scale is substantial in the case of most enterprises. Size or scale in this context means something measurable in terms other than turnover, for example, number of divisions within a company or number of stores operated (see example 2). In some enterprises a reduction of less than 10% may be substantial. This will depend on the facts and circumstances of each enterprise.

44. The concept of 'permanently' requires that the reduction in size and scale of an enterprise is enduring or is reasonably expected to be enduring. A reduction resulting from circumstances that have a foreseeable end is not permanent, for example a change that foreseeably affects only one or two years. Provided the basis of the expectation of endurance is reasonable it is not relevant that the expectation is proved inaccurate by subsequent events.

45. The substantial and permanent reduction applies to each enterprise operated by the entity, rather than the entity which may be required to be registered for GST.

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<sup>19</sup> *Tillmanns Butcheries Pty Ltd v. Australasian Meat Industry Employees' Union* (1979) 27 ALR 367; (1979) 42 FLR 331.

### *Isolated Transactions*

46. An enterprise may consist of an isolated transaction or a dealing with a single asset. For example, an enterprise may consist solely of the acquisition and refurbishment of a suburban shop for resale at a profit. Where an entity engages in acquiring a single asset for resale at a profit, the activity will be an enterprise under paragraph 9-20(1)(b), because it is an activity in the form of an adventure in the nature of trade.<sup>20</sup> As discussed in paragraph 35, the disposal of that single asset is not the transfer of a capital asset. Consequently, that supply is not excluded from your projected annual turnover.

47. The disposal of that single asset, or the completion of that isolated transaction, is also not a transfer solely as a consequence of ceasing to carry on an enterprise. In such circumstances the enterprise ceases as a consequence of the disposal of the single asset, rather than the single asset being disposed of in consequence of the ceasing to carry on the enterprise.

## **Examples**

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### *Example 1: Ceasing to carry on an enterprise*

48. James, a grazier, aged seventy, decides to retire from his farm. He holds a clearing sale and sells all his livestock, machinery and implements to various buyers. He receives \$55,000 from the sale that will be included in his current annual turnover. He is not registered for GST, as his annual turnover from selling livestock is usually around \$35,000.

49. If James has an annual turnover of \$50,000 or more he is required to be registered for GST. Although he normally would have sold some of this livestock in his day to day operations, the whole herd has been sold at this time solely as a consequence of ceasing to carry on his enterprise. The effect of subparagraph 188-25(b)(i) is that the \$55,000 is excluded from his projected annual turnover.

50. An objective assessment of James' projected annual turnover is below \$50,000 taking into account his age and the permanent nature of his decision. His current annual turnover is above \$50,000 but because his projected annual turnover is below \$50,000, his annual turnover does not meet the registration turnover threshold. Thus, James is not required to register for GST.

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<sup>20</sup> For guidance on 'an adventure or concern in the nature of a trade' see Miscellaneous Taxation Ruling MT 2000/1. Goods and Services Tax Determination GSTD 2000/8 explains that MT 2000/1 has equal application for GST purposes.

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*Example 2: Substantially and permanently reducing the size and scale of an enterprise*

51. Property Developer Pty Ltd develops tourist resorts in each of the six states in Australia. Its business in each state is approximately the same size, and overall it has an annual turnover of approximately \$18.0M. The company is in the process of updating its accounting and payment system to facilitate electronic lodgment and payment of GST. This process is not expected to be completed for another 6 months, at which time the company intends to elect to lodge and pay electronically.

52. The board of directors decides to permanently close its operations in one State, reducing the size of its total operations by approximately 17%. As a consequence of this decision, it sells its offices, offers staff redundancies and cancels its state licences. Property Developer Pty Ltd then sells its stock of land holdings in that State to another developer for \$2.75M. The supply made in disposing of the trading stock is made solely as a consequence of a substantial and permanent reduction in the size and scale of the company's enterprise. Therefore, the \$2.75M is excluded from the calculation of its projected annual turnover. As a result, the annual turnover of Property Developer Pty Ltd does not meet or exceed the electronic lodgment turnover threshold, and it is not required to lodge and pay electronically. (However, Property Developer could voluntarily choose to do so.)

*Example 3: Sample calculation of current annual turnover and projected annual turnover*

53. Alan, a retiree, owns all three shops located next to a suburban railway station. Each of the shops is rented to tenants whose weekly tenancies are to terminate on 14 December 2001. The rent payable for each of the three shops is \$200 per week. The railway department is planning an expansion of the station. Alan sells the shops with vacant possession to the railway department for \$200,000. Alan's only enterprise is renting the shops. He is not registered for GST. He is not intending to carry on any other enterprise in the next 12 months. Settlement is to take place on 20 December 2001.

54. Alan's current annual turnover as calculated in December 2001 is the sum of the values of all the supplies that he has made or is likely to make during the 12 months ending on 31 December 2001. Alan has no supplies that are excluded under sections 188-15 or 188-20 (such as input taxed supplies).

55. Alan's current annual turnover is 50 weeks rent of \$600 per week (up to 14 December 2001) plus the \$200,000 from the sale of the

shops. That is, a total of \$230,000. Alan's current annual turnover is above the registration turnover threshold.

56. Alan's projected annual turnover is the sum of the values of all the supplies that Alan has made or is likely to make in December 2001 and up to 30 November 2002. Alan has made or will make supplies of 2 weeks rent of \$600 per week (up to 14 December 2001) plus the \$200,000 from the sale of the shops. His projected annual turnover calculated under section 188-20 is \$201,200.

57. In selling the shops, Alan will dispose of a capital asset in addition to ceasing to carry on his enterprise. Although the supply satisfies the conditions under both paragraph 188-25(a) and 188-25(b), those proceeds are excluded only once when calculating projected annual turnover. (Refer to paragraph 30.) Alan can disregard the \$200,000 from the sale of the shops. Alan calculates his projected annual turnover as \$1200. As Alan has calculated his projected annual turnover on a reasonable basis to be below the registration turnover threshold, his annual turnover does not meet that particular turnover threshold. He is not required to register for GST.

## **Detailed contents list**

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## Commissioner of Taxation

5 December 2001

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| <i>Previous draft:</i>                            | - ANTS(GST)A99 Subdiv 9-C  |
| Previously released in draft form as GSTR 2001/D1 | - ANTS(GST)A99 23-5<br>- ANTS(GST)A99 23-15<br>- ANTS(GST)A99 25-1         |
| <i>Related Rulings/Determinations:</i>            | - ANTS(GST)A99 27-15(3)  |
| GSTR 1999/1; GSTR 2000/11;                        | - ANTS(GST)A99 29-40(3)  |
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| <i>Subject references:</i>                        | - ANTS(GST)A99 Div 188   |
| - capital assets                                  | - ANTS(GST)A99 188-5   |
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| <i>Legislative references:</i>                    | - ANTS(GST)A99 188-40  |
| - TAA 1953 37                                     | - ANTS(GST)A99 Div 189   |
| - ANTS(GST)A99 9-5                                | - ANTS(GST)A99 195-1   |
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