



***GSTA TPP 058W - Goods and services tax: is the supply of an enterprise that includes a short term lease of the enterprise premises a GST free supply of a going concern?***

 This cover sheet is provided for information only. It does not form part of *GSTA TPP 058W - Goods and services tax: is the supply of an enterprise that includes a short term lease of the enterprise premises a GST free supply of a going concern?*

 This document has changed over time. This is a consolidated version of the ruling which was published on *25 June 2014*



## Notice of Withdrawal

### Goods and Services Tax Advice

Goods and services tax: is the supply of an enterprise that includes a short-term lease of the enterprise premises a GST-free supply of a going concern?

Goods and Services Tax Advice GSTA TPP 058 is withdrawn with effect from today.

1. GSTA TPP 058 explains that the supply of an enterprise that includes a short-term lease of the enterprise premises to a recipient may be a GST-free supply of a going concern if all of the requirements in section 38-325 of the *A New Tax System (Goods and Services Tax) Act 1999* (GST Act) are met.
2. GSTA TPP 058 is withdrawn because it is a duplication of the existing ATO view.
3. The Commissioner's view regarding the supply of all of the things necessary for the continued operation of an enterprise, to make a GST-free 'supply of a going concern' to a recipient under section 38-325 of the GST Act, is contained in Goods and Services Tax Ruling GSTR 2002/5 *Goods and services tax: when is a 'supply of a going concern' GST-free?*

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#### Commissioner of Taxation

25 June 2014

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#### ATO references

NO:	1-5E5PMZQ
ISSN:	1833-0053
ATO law topic:	Goods and Services Tax ~~ Miscellaneous rules ~~ anti-avoidance Goods and Services Tax ~~ Going concern

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