


# ***GSTR 2002/5A5 - Addendum - Goods and services tax: when is a 'supply of a going concern' GST-free?***

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# Addendum

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## Goods and Services Tax Ruling

### Goods and services tax: when is a 'supply of a going concern' GST-free?

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Goods and Services Tax Ruling GSTR 2002/5 to update a legislative reference and correct typographical errors.

GSTR 2002/5 is amended as follows:

**1. Paragraph 192**

After 'under', omit 'item 10 of regulation 40-5.09 of the *A New Tax System (Goods and Services Tax) Regulations 1999*'; substitute 'item 10 of subsection 40-5.09(3) of the *A New Tax System (Goods and Services Tax) Regulations 2019*'.

**2. Paragraph 196**

Omit the wording of footnote 21; substitute:

Item 10 of subsection 40-5.09(3) of the *A New Tax System (Goods and Services Tax) Regulations 2019*.

**3. Paragraph 207**

Omit 'Subsection 105(1)'; substitute 'Subsection 105-5(1)'.

**4. Paragraph 212**

In the heading, omit 'Sales'; substitute 'sale'.

**5. Paragraph 221**

Omit:

*Example 34: Mortgagee in Possession of whole enterprise* 212

Substitute:

*Example 34: Mortgagee sale of whole enterprise* 212

Items 1 and 2 of this Addendum apply from 1 April 2019. Items 3, 4 and 5 of this Addendum apply from 16 October 2002.

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**Commissioner of Taxation**

14 February 2024

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ATO references

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