



***GSTR 2005/5A1 - Addendum - Goods and services tax: arrangements of the kind described in Taxpayer Alert TA 2004/8: use of the Going Concern provisions and the Margin Scheme to avoid or reduce the Goods and Services Tax on the sale of new residential premises***

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## Addendum

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### **Goods and Services Tax Ruling**

Goods and services tax: arrangements of the kind described in Taxpayer Alert TA 2004/8: use of the Going Concern provisions and the Margin Scheme to avoid or reduce the Goods and Services Tax on the sale of new residential premises

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Goods and Services Tax Ruling GSTR 2005/5 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.

#### **GSTR 2005/5 is amended as follows:**

**1. Paragraphs 4 to 6**

Omit the paragraphs; substitute:

4. This Ruling applies [to tax periods commencing] both before and after its date of issue. However, this Ruling 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 Ruling (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

# GSTR 2005/5

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This Addendum applies on and from 1 July 2010.

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## Commissioner of Taxation

31 October 2012

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### ATO references

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ATOlaw topic: Goods and Services Tax ~~ Property and construction ~~  
margin scheme  
Goods and Services Tax ~~ Going concern  
Goods and Services Tax ~~ Miscellaneous rules ~~ anti-  
avoidance