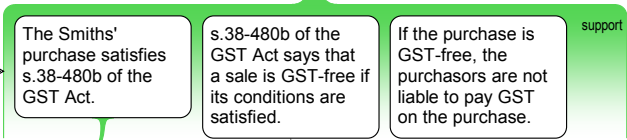
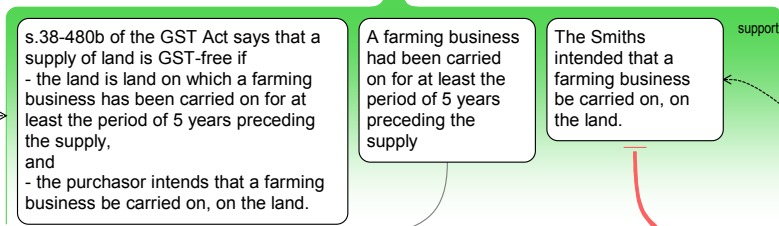


This is a classic legal pattern - one premise says a situation satisfies some legal condition, and the second states the consequences of satisfying that condition.

The Smiths are not liable to pay GST on the purchase.



This is another classic legal pattern: one premise states a legal principle, and the other (s) states facts.

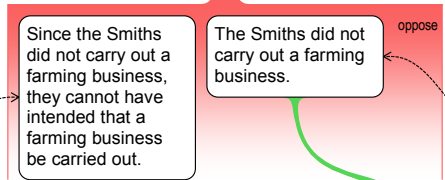


Publication
see GST Act

The accountant objected to this claim. [The positive evidence for this claim is not considered here.]

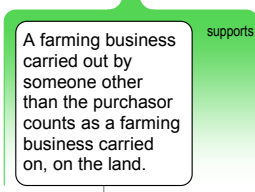
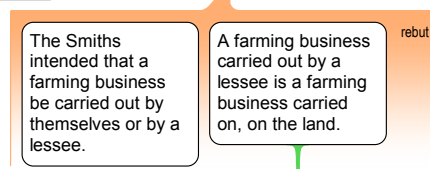


Common Belief
This claim is uncontroversial.

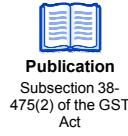


This was the essence of the accountant's objection.

This assumption is rebutted. Without it, however, the accountant's objection has no force.



Common Belief
This claim is uncontroversial.



Publication
Subsection 38-475(2) of the GST Act



Quote

"The important factor to consider, in determining whether a supply of farm land is GST-free under section 38-480 of the GST Act, is the use of the land as opposed to the ownership of it. Therefore, as long as a farming business is conducted on the land for at least the 5 years immediately before the sale, the requirement in paragraph 38-480(a) of the GST Act is satisfied, regardless of who has been conducting the farming business for that 5 year period. Likewise, the recipient of the supply need only intend that a farming business be carried on, on the land. They are not required to carry on a farming business themselves in order to satisfy the requirement in paragraph 38-480(b) of the GST Act."

ATO Interpretative Decision ATO ID 2001/291