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## CASE NOTE

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## ACADEMIC ARTICLE

**GST and the margin scheme – 13 years on is it working as it was intended?**  
– *John Tretola*

The margin scheme was included in the original GST rules to ensure that GST is only payable on the value added after the commencement of the GST system on 1 July 2000. In the 13 years since there have already been significant changes made to the rules governing the operation of the margin scheme. This article investigates what changes have been made to the margin scheme rules in that time and evaluates how successful those changes have been in terms of advancing the stated purpose of the margin scheme. It also reviews the more significant cases to date on the operation of the margin scheme and analyses the results in those cases to consider the approaches the courts are taking to interpret the margin scheme rules. .... 101

