


GSTD 2000/10A - Addendum - Goods and services tax: are outgoings payable by a tenant under a commercial property lease part of the consideration for the supply of the premises?

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Addendum

Goods and Services Tax Determination

Goods and services tax: are outgoings payable by a tenant under a commercial property lease part of the consideration for the supply of the premises?

This Addendum amends Goods and Services Tax Determination GSTD 2000/10 to reflect:

- the amendments to the *A New Tax System (Goods and Services Tax) Act 1999* resulting from the introduction of the *Tax Laws Amendment (Small Business) Act 2007*. This Act standardises the eligibility criteria for small business tax concessions from 1 July 2007; and
- the amendments to the *A New Tax System (Goods and Services Tax) Regulations 1999* resulting from the commencement of the *A New Tax System (Goods and Services Tax) Amendment Regulations 2007 (No. 2)*. This Legislative Instrument changes the threshold amounts for the requirements to register for the GST from 1 July 2007.

GSTD 2000/10 is amended as follows:

1. Paragraph 13

- (a) Omit the heading; substitute 'GST turnover'.
- (b) Omit 'annual turnover'; substitute 'GST turnover'.
- (c) Omit '\$50,000'; substitute '\$75,000'.

2. Paragraph 14

- (a) Omit 'an annual turnover'; substitute 'a GST turnover'.
- (b) Omit 'annual turnover' (wherever occurring); substitute 'GST turnover'.

3. Subject references

Insert:

GST turnover

GSTD 2000/10

Page 2 of 2

This Addendum explains our view of the law as it applied from 1 July 2007. You can rely upon this Addendum on and from its date of issue for the purpose of section 105-60 of Schedule 1 to the *Taxation Administration Act 1953*. If this Addendum conflicts with a previous private ruling that you have obtained or a previous public ruling, this Addendum prevails. However, if you have relied on a previous ruling (including the public Determination that the Addendum amends), you are protected in respect of what you have done up to the date of issue of the Addendum or, if there is a change to the legislation, you are protected in respect of what you have done up to the date the legislative change takes effect. This means that if you have relied on the earlier ruling and have underpaid an amount of GST, you are not liable for the shortfall prior to either the issue date of this Addendum or the date the legislative change takes effect, as appropriate. Similarly, if you have relied on the earlier ruling you are not liable to repay an amount overpaid by the Commissioner as a refund.

Commissioner of Taxation

15 August 2007

ATO references

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ATOLaw topic: Goods and Services Tax ~~ General rules and concepts ~~ consideration
Goods and Services Tax ~~ Property and construction ~~ commercial premises
Goods and Services Tax ~~ Miscellaneous rules ~~ leases