


# ***GSTD 2000/9ER - Goods and services tax: if you let out a residence do you need to get an ABN for PAYG purposes or register for GST?***

 This cover sheet is provided for information only. It does not form part of *GSTD 2000/9ER - Goods and services tax: if you let out a residence do you need to get an ABN for PAYG purposes or register for GST?*

 View the [consolidated version](#) for this notice.



## Erratum

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### **Goods and Services Tax Determination**

Goods and Services Tax: if you let out a residence do you need to get an ABN for PAYG purposes or register for GST?

#### **Delete the below Date of Effect**

***Date of Effect***

*This Ruling applies on and from 8 July 1999 (the date of Royal Assent to the GST legislation).*

#### **And replace with:**

***Date of Effect***

*This Ruling will apply on and from 1 July 2000*

**At the end of paragraph 36 please replace the date of issue with the date below**

**Commissioner of Taxation**

6 September 2000

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**Commissioner of Taxation**

13 September 2000

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ATO references:

NO T2000/4313

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