

GSTD 2001/2A1 - Addendum - Goods and services tax: is the sale of goods by a lessor on expiry of a lease agreement a separate supply to the lease of the goods?

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Addendum

Goods and Services Tax Determination

Goods and services tax: is the sale of goods by a lessor on expiry of a lease agreement a separate supply to the lease of the goods?

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Goods and Services Tax Determination GSTD 2001/2 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.

GSTD 2001/2 is amended as follows:

1. Date of Effect

Omit the paragraph immediately following 'Date of Effect' heading; substitute:

This Determination applies [to tax periods commencing] both before and after its date of issue. However, this Determination 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 Determination (see paragraphs 75 and 76 of Taxation Ruling TR 2006/10).

2. Related Rulings/Determinations

Insert 'TR 2006/10'.

3. Legislative references

Insert:

- TAA 1953 Sch 1 Div 358

This Addendum applies on and from 1 July 2010.

GSTD 2001/2

ATO references

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ATOlaw topic: Goods and Services Tax ~~ Miscellaneous rules ~~ leases

Goods and Services Tax ~~ Motor vehicles ~~ disposal of a motor vehicle