

GSTD 2001/2A2 - 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 reflect the withdrawal and replacement of Goods and Services Tax Ruling GSTR 2000/1 by Goods and Services Tax Ruling GSTR 2013/2.

GSTD 2001/2 is amended as follows:

1. Date of Effect

Omit from the first sentence '[to tax periods commencing]'.

After the paragraph; insert:

Note: Changes made to the Determination by Addenda that issued on 31 October 2012 and 2 October 2013 have been incorporated into this version of the Determination. Refer to each Addendum to see how that Addendum amends this Determination.

2. Footnotes 4, 13 and 15

Omit 'GSTR 2000/1'; substitute 'GSTR 2013/2'.

3. Related Rulings / Determinations

Omit 'GSTR 2000/1', insert 'GSTR 2013/2'.

This Addendum applies on and from 21 August 2013.

GSTD 2001/2

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Commissioner of Taxation

2 October 2013

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

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