


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



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## Addendum

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### 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

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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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