


GSTD 2012/2A1ER1 - Erratum - Goods and services tax: what are the goods and services tax consequences following the sale of commercial premises that are subject to a lease?

 This cover sheet is provided for information only. It does not form part of *GSTD 2012/2A1ER1 - Erratum - Goods and services tax: what are the goods and services tax consequences following the sale of commercial premises that are subject to a lease?*

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



Erratum

Goods and Services Tax Determination

Goods and services tax: what are the goods and services tax consequences following the sale of commercial premises that are subject to a lease?

This Erratum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It corrects a typographical error to the Addendum to Goods and Services Tax Determination GSTD 2012/2 which published on 23 September 2015.

GSTD 2012/2 Addendum is corrected as follows:

1. Paragraph 6

Omit 'their'; substitute 'there'.

This Erratum applies on and from 23 September 2015.

Commissioner of Taxation

7 October 2015

ATO references

NO: 1-7BINJ9K

ISSN: 2205-6254

ATOlaw topic: Goods and services tax ~ Miscellaneous ~ Other
Goods and services tax ~ Property ~ Other

**© AUSTRALIAN TAXATION OFFICE FOR THE
COMMONWEALTH OF AUSTRALIA**

You are free to copy, adapt, modify, transmit and distribute this material as you wish (but not in any way that suggests the ATO or the Commonwealth endorses you or any of your services or products).