



# ***GSTR 2000/20A2 - Addendum - Goods and services tax: commercial residential premises***

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## Addendum

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### Goods and Services Tax Ruling

#### Goods and services tax: commercial residential premises

Goods and Services Tax Ruling GSTR 2000/20 provides guidance on the meaning of residential premises and commercial residential premises. GSTR 2000/20 also explains how supplies of long-term accommodation are taxed under the GST.

Schedule 15 to the *Tax Laws Amendment (2006 Measures No. 3) Act 2006* ('the amending Act') contains amendments of the *A New Tax System (Goods and Services Tax) Act 1999* ('the GST Act'). Those amendments relate to certain provisions within Subdivisions 40-B and 40-C of the GST Act and to the definitions of 'residential premises' and 'floating home' within section 195-1 of the GST Act.

Paragraph 15.18 of the Explanatory Memorandum to the amending Act states:

*15.18 These amendments apply from the first tax period in which the GST applies because the GST law has been administered on the basis that residential premises and accommodation include premises/accommodation for both short and long-term occupation. This view was set out in the goods and services tax Ruling 2000/20 titled Goods and Services Tax: commercial residential premises which was released on 21 June 2000 by the Commissioner of Taxation.*

This Addendum amends GSTR 2000/20 (as previously amended and corrected by GSTR 2000/20A and GSTR 2000/20ER) to reflect the current legislative wording. However, as the legislative amendments are intended to confirm the existing treatment set out in GSTR 2000/20, the Addendum does not alter the treatment of residential premises set out in that Ruling.

This Addendum applies on and from 1 July 2000. You can rely on the amendments to GSTR 2000/20, as made by this Addendum, for the purposes of section 105-60 in Schedule 1 to the *Taxation Administration Act 1953* from the date of issue of the Addendum.

# GSTR 2000/20

## **GSTR 2000/20 is amended as follows:**

### **1. Paragraph 8**

After the paragraph insert:

8A. For the avoidance of doubt, despite the amendments contained in Schedule 15 to the *Tax Laws Amendment (2006 Measures No. 3) Act 2006* ('the amending Act'), you may continue to rely on this Ruling.<sup>2b</sup>

### **2. Paragraph 12 – footnote 3**

Omit the footnote; substitute:

<sup>3</sup> Subdivisions 40-B and 40-C. Each reference to residential accommodation in this Ruling should be read as a reference to residential accommodation (regardless of the term of occupation).

### **3. Paragraph 17**

Omit the paragraph; substitute:

17. Residential premises is defined as land or a building that:

- (a) is occupied as a residence or for residential accommodation; or
- (b) is intended to be occupied, and is capable of being occupied, as a residence or for residential accommodation;

(regardless of the term of the occupation or intended occupation)

and includes a \*floating home.

### **4. Paragraph 24**

After each occurrence of the word 'residence' insert:

or for residential accommodation

### **5. Paragraph 25**

After each occurrence of the word 'residence' insert:

or for residential accommodation

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<sup>2b</sup> The Ruling incorporates the changed legislative wording as contained in Schedule 15 to the amending Act.

**6. Paragraph 162 (originally paragraph 163)**

After the word 'occupied' in the definition of 'floating home' insert:

(regardless of the term of occupation)

**7. Paragraph 169 (originally paragraph 170)**

Omit the definition of 'residential premises' and substitute the following definition:

**residential premises** means land or a building that:

- (a) is occupied as a residence or for residential accommodation; or
- (b) is intended to be occupied, and is capable of being occupied, as a residence or for residential accommodation;

(regardless of the term of occupation or intended occupation)

and includes a floating home.<sup>65</sup>

**8. References**

Under the heading *Legislative references* add:

- TAA 1953 Sch 1 105-60
- Tax Laws Amendment (2006 Measures No. 3) Act 2006 Sch 15

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**Commissioner of Taxation**

5 July 2006

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ATO references

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<sup>65</sup> Section 195-1.