

GSTR 2006/9A4 - Addendum - Goods and services tax: supplies

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Addendum

Goods and Services Tax Ruling

Goods and services tax: supplies

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Goods and Services Tax Ruling GSTR 2006/9 following the publication of Goods and Services Tax Determinations GSTD 2012/1 and GSTD 2012/2.

GSTR 2006/9 is amended as follows:

1. Paragraph 76

Omit 'a property'; substitute 'real property in the form of commercial premises'.

2. Paragraph 79

Omit the paragraph; substitute:

79. Also, the Court did not discuss whether *Westley* made an ongoing supply in relation to honouring the existing lease, as this question was not central to its conclusion that *Westley* assumed the obligation to honour the lease. The Commissioner's view is that a purchaser who has acquired a reversionary interest in commercial premises subject to a lease is making a positive act by continuing to tolerate the lessee's occupation subject to the terms of the existing lease. The Commissioner is also of the view that, following the sale of the reversion, there is a continuing supply by the purchaser to the lessee.^{35AA}

3. Related Rulings/Determinations

Insert:

GSTD 2012/1
GSTD 2012/2

^{35AA} This is further explained in Goods and Services Tax Determination GSTD 2012/2 *Goods and services tax: what are the GST consequences following the sale of commercial premises that are subject to a lease?* For the Commissioner's view on residential premises, see Goods and Services Tax Determination GSTD 2012/1 *Goods and Services tax: what are the GST consequences following the sale of residential premises that are subject to a lease?*

GSTR 2006/9

This Addendum applies both before and after its date of issue.

Commissioner of Taxation

22 February 2012

ATO references

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