


# ***GSTR 2011/1ER1 - Erratum - Goods and services tax: development, lease and disposal of a retirement village tenanted under a 'loan-lease' arrangement***

 This cover sheet is provided for information only. It does not form part of *GSTR 2011/1ER1 - Erratum - Goods and services tax: development, lease and disposal of a retirement village tenanted under a 'loan-lease' arrangement*

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# Erratum

## Goods and Services Tax Ruling

### Goods and services tax: development, lease and disposal of a retirement village tenanted under a 'loan-lease' arrangement

This Erratum corrects minor typographical errors to the Goods and Services Tax Ruling GSTR 2011/1 which published on 27 April 2011.

#### **GSTR 2011/1 is corrected as follows:**

##### **1. Contents list**

Omit:

<b>Ruling</b>	<b>8</b>
<b>Date of effect</b>	<b>28</b>
<b><i>Explanation</i></b>	<b>47</b>
<b><i>Alternative views</i></b>	<b>97</b>
<b><i>Detailed contents list</i></b>	<b>106</b>

Substitute:

<b>Ruling</b>	<b>9</b>
<b>Date of effect</b>	<b>29</b>
<b><i>Explanation</i></b>	<b>48</b>
<b><i>Alternative views</i></b>	<b>99</b>
<b><i>Detailed contents list</i></b>	<b>108</b>

##### **2. Subparagraph 8(a)**

Omit the comma; substitute a full stop.

##### **3. Paragraph 14**

Omit 'that' from the last sentence.

##### **4. Footnote 7**

Omit '111 115'; substitute '111-115'.

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## 5. Subparagraph 41(b)

Insert a full stop at the end of the subparagraph.

## 6. Footnote 33

Omit the footnote; substitute:

<sup>33</sup> *Butterworth's Australian Legal Dictionary*, 1997, Butterworths, Sydney.  
Also, Garner, B 1995, *A Dictionary of modern legal usage*, 2<sup>nd</sup> edn, Oxford University Press, New York.

## 7. Footnote 41

Omit the comma.

## 8. Detailed contents list

Omit:

<b>Ruling</b>	<b>8</b>
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Substitute:

<b>Ruling</b>	<b>9</b>
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This Erratum applies on and from 27 April 2011.

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**Commissioner of Taxation**

25 May 2011

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ATO references

NO: 1-2Y7IUJ2

ISSN: 1443-5160

ATOlaw topic: Goods and Services Tax ~~ Going concern  
Goods and Services Tax ~~ General rules and concepts ~~  
entitlement to input tax credits  
Goods and Services Tax ~~ General rules and concepts ~~  
taxable supplies