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:

Ruling	8
Date of effect	28
Explanation	47
Alternative views	97
Detailed contents list	106

Substitute:

Ruling	9
Date of effect	29
Explanation	48
Alternative views	99
Detailed contents list	108

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'.

5. Subparagraph 41(b)

Insert a full stop at the end of the subparagraph.

6. Footnote 33

Omit the footnote; substitute:

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

7. Footnote 41

Omit the comma.

8. Detailed contents list

Omit:

Ruling	**8**

Substitute:

Ruling	**9**

This Erratum applies on and from 27 April 2011.

Commissioner of Taxation
25 May 2011