

GSTR 2015/2ER1 - Erratum to Addendum - Goods and services tax: development lease arrangements with government agencies

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⚠ Please note, this is the original version of the erratum, [click here](#) for the updated version

⚠ This document has changed over time. This is a consolidated version of the ruling which was published on *2 April 2021*

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



Erratum

Goods and Services Tax Ruling

Goods and services tax: development lease arrangements with government agencies

This Erratum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It corrects the date of effect of the Addendum to GSTR 2015/2 published on 31 March 2021.

The Addendum to GSTR 2015/2 is corrected as follows:

Omit 'This Addendum applies on and from 24 March 2021'; substitute 'This Addendum applies on and from 31 March 2021'.

This Erratum applies from 1 April 2021.

Commissioner of Taxation
1 April 2021

ATO references

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ATOLaw topic: Goods and services tax ~~ Property ~~ Development leases ~~ Residential premises under long term leases
Goods and services tax ~~ Property ~~ Development leases ~~ Under freehold arrangements
Goods and services tax ~~ Property ~~ Development leases ~~ Other
Goods and services tax ~~ Property ~~ Premises ~~ New residential premises
Goods and services tax ~~ Property ~~ Premises ~~ Residential premises

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