

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

! This cover sheet is provided for information only. It does not form part of *GSTR 2015/2ER1 - Erratum to Addendum - Goods and services tax: development lease arrangements with government agencies*

! This document has changed over time. This is a consolidated version of the ruling which was published on *13 April 2021*

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



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# Erratum

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## Goods and Services Tax Ruling

### Goods and services tax: development lease arrangements with government agencies

*[Note: This is a consolidated version of this document. Refer to the Legal database (ato.gov.au/law) to check its currency and to view the details of all changes.]*

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 31 March 2021.

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**Commissioner of Taxation**

1 April 2021

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#### ATO references

NO: 1-IFBC118  
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BSL: SMB  
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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