


# ***GSTR 2015/2ER1ER1 - Erratum to Erratum - 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 2015/2ER1ER1 - Erratum to Erratum - Goods and services tax: development lease arrangements with government agencies*

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# Erratum

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## 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 Erratum to Addendum GSTR 2015/2A1, published on 1 April 2021.

The Erratum to Addendum GSTR 2015/2A1 is corrected as follows:

Omit 'This Erratum applies from 1 April 2021'; substitute 'This Erratum applies from 31 March 2021'.

This Erratum applies from 31 March 2021.

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**Commissioner of Taxation**  
13 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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