


# ***GSTR 2013/D2A - Addendum - Goods and services tax: supplies made by an operator of a 'moveable home estate'***

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## Addendum

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### **Goods and Services Tax Ruling**

#### **Goods and services tax: supplies made by an operator of a 'moveable home estate'**

This Addendum is a draft public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Goods and Services Tax Ruling GSTR 2013/D2 to clarify the date of effect and to amend the due date for comments.

#### **GSTR 2013/D2 is amended as follows:**

**1. Paragraph 32**

In the first sentence; insert after 'date of issue'; insert '(subject to the transitional arrangement set out below)'.

**2. Paragraph 33**

At the end of the paragraph; insert 'Accordingly, the Commissioner will not retrospectively apply any change in view to operators who have treated the supply of sites in moveable home estates as the supply of long-term accommodation in commercial residential premises.'

**3. Paragraph 78**

Below the paragraph, omit: '29 November 2013', substitute: '20 December 2013'

This Addendum applies on and from 30 October 2013.

# GSTR 2013/D2

ATO references

NO:	1-55CV1ZO
ISSN:	1443-5160
ATOlaw topic:	Goods and Services Tax ~~ Property and construction ~~ commercial residential premises Goods and Services Tax ~~ Property and construction ~~ other Goods and Services Tax ~~ Property and construction ~~ real property

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