

GSTD 2000/10A3 - Addendum - Goods and services tax: are outgoings payable by a tenant under a commercial property lease part of the consideration for the supply of the premises?

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Addendum

Goods and Services Tax Determination

Goods and services tax: are outgoings payable by a tenant under a commercial property lease part of the consideration for the supply of the premises?

This Addendum amends Goods and Services Tax Determination GSTD 2000/10 to reflect amendments to the *A New Tax System (Goods and Services Tax) Act 1999* (GST Act). In particular, the Addendum updates GSTD 2000/10 for amendments made to Subdivision 29-C and Division 81.

The amendments to Subdivision 29-C are in relation to tax invoices and apply to net amounts for tax periods starting on or after 1 July 2010.

The amendments to Division 81 are in relation to payments of taxes, fees and charges imposed on or after 1 July 2011.

The Addendum also makes further minor amendments to GSTD 2000/10 to correct other minor non-technical errors and to update the references section of GSTD 2000/10.

GSTD 2000/10 is amended as follows:

1. Date of Effect

Omit the note; substitute:

Note: Changes made to this Determination by Addenda that issued on 15 August 2007, 31 October 2012 and 24 April 2013 have been incorporated into this version of the Determination. Refer to each Addendum to see how that Addendum amends this Determination.

GSTD 2000/10

2. Paragraph 8

Omit the paragraph; substitute:

8. Payment by the landlord of local council rates, land tax or other charges may not be subject to GST because of the operation of Division 81. If the tenant is required under the terms of the lease to reimburse the landlord's expenditure of an Australian tax or an Australian fee or charge⁵ under Division 81 of the GST Act, this is not the payment of an Australian tax or an Australian fee or charge by the tenant. Division 81 of the GST Act does not apply to the tenant's reimbursement of the rates, land tax or other charges.

3. Footnote 8

Omit 'and Goods and Services Tax Ruling GSTR 2000/1'.

4. Paragraph 26

Omit the second sentence; substitute;

'The rates are an Australian tax for the purposes of Division 81 of the GST Act.'

5. Footnote 12

Omit the footnote; substitute:

¹² See Goods and Services Tax Ruling GSTR 2013/1 for an explanation of the requirements for tax invoices.

6. Related Rulings

Omit 'GSTR 2000/1; GSTR 2000/17'; Insert 'GSTR 2013/1'.

7. Legislative References

Omit:

- ANTS(GST)A99 81-5(2)

This Addendum explains the Commissioner's view of the law as it applies to tax invoices from 1 July 2010 and as it applies to the payment of taxes, fees and charges imposed after 1 July 2011.

Commissioner of Taxation

24 April 2013

⁵ The terms 'Australian tax' and 'Australian fee or charge' are defined in section 195-1 of the GST Act.

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FOI status: **may be released**

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ATO references

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