GSTD 2000/9A2 - Addendum - Goods and services tax: if you let out a residence do you need to get an ABN for PAYG purposes or register for GST?

• This cover sheet is provided for information only. It does not form part of *GSTD 2000/9A2* - Addendum - Goods and services tax: if you let out a residence do you need to get an ABN for PAYG purposes or register for GST?

Uiew the consolidated version for this notice.



Australian Government

Australian Taxation Office

Goods and Services Tax Determination

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Addendum

Goods and Services Tax Determination

Goods and services tax: if you let out a residence do you need to get an ABN for PAYG purposes or register for GST?

This Addendum is a public ruling for the purposes of the *Taxation Administration Act* 1953. It amends Goods and Services Tax Determination GSTD 2000/9 to update the Date of Effect section to reflect the amendments within the *Tax Laws Amendment (2010 GST Administration Measures No. 2) Act 2010* which came into effect on 1 July 2010.

GSTD 2000/9 is amended as follows:

1. Date of Effect

Omit the three paragraphs immediately following 'Date of Effect' heading; substitute:

This Determination applies [to tax periods commencing] both before and after its date of issue. However, this Determination will not apply to taxpayers to the extent that it conflicts with the terms of a settlement of a dispute agreed to before the date of issue of this Determination (see paragraphs 75 and 76 of Taxation Ruling TR 2006/10).

Note: The Addendum to this Determination that issued on 22 August 2007, explains our view of the law as it applied from 1 July 2007.

2. Related Rulings/Determinations

Insert 'TR 2006/10'.

3. Legislative references

Insert:

- TAA 53 Sch 1 Div 358

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This Addendum applies on and from 1 July 2010.

Commissioner of Taxation 31 October 2012

ATO references

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of enterprise
Goods and Services Tax ~~ General rules and concepts ~~ registration