


***GSTD 2007/3A2 - Addendum - Goods and services tax: if a non-resident entity owns residential rental premises in Australia and an Australian accountant makes a supply to that entity consisting of advice about the premises and tax return preparation services, is that supply wholly or partly GST-free if made on or after 1 April 2005?***

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## Addendum

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### **Goods and Services Tax Determination**

Goods and services tax: if a non-resident entity owns residential rental premises in Australia and an Australian accountant makes a supply to that entity consisting of advice about the premises and tax return preparation services, is that supply wholly or partly GST-free if made on or after 1 April 2005?

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Goods and Services Tax Determination GSTD 2007/3 to reflect the withdrawal and replacement of Goods and Services Tax Ruling GSTR 2000/20 *Goods and services tax: commercial and residential premises*.

#### **GSTD 2007/3 is amended as follows:**

**1. Footnote 2**

Omit the footnote; substitute:

<sup>2</sup>. See Goods and Services Tax Ruling GSTR 2012/5 *Goods and services tax: residential premises* for guidance on supplies of residential premises.

**2. Related Rulings/Determinations**

Omit 'GSTR 2000/20'; insert 'GSTR 2012/5'.

This Addendum applies on and from 19 December 2013.

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**Commissioner of Taxation**

30 April 2014

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# GSTD 2007/3

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ATO references

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