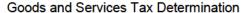
GSTD 2012/2A1ER1 - Erratum - Goods and services tax: what are the goods and services tax consequences following the sale of commercial premises that are subject to a lease?

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GSTD 2012/2

Page 1 of 1

Erratum

Goods and Services Tax Determination

Goods and services tax: what are the goods and services tax consequences following the sale of commercial premises that are subject to a lease?

This Erratum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It corrects a typographical error to the Addendum to Goods and Services Tax Determination GSTD 2012/2 which published on 23 September 2015.

GSTD 2012/2 Addendum is corrected as follows:

1. Paragraph 6

Omit 'their'; substitute 'there'.

This Erratum applies on and from 23 September 2015.

Commissioner of Taxation

7 October 2015

ATO references

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ATOlaw topic: Goods and services tax ~~ Miscellaneous ~~ Other

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