


# ***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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## Erratum

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### 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.

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**Commissioner of Taxation**

7 October 2015

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ATO references

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