

GSTR 2000/20A2 - Addendum - Goods and services tax: commercial residential premises

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Addendum

Goods and Services Tax Ruling

Goods and services tax: commercial residential premises

Goods and Services Tax Ruling GSTR 2000/20 provides guidance on the meaning of residential premises and commercial residential premises. GSTR 2000/20 also explains how supplies of long-term accommodation are taxed under the GST.

Schedule 15 to the *Tax Laws Amendment (2006 Measures No. 3) Act 2006* ('the amending Act') contains amendments of the *A New Tax System (Goods and Services Tax) Act 1999* ('the GST Act'). Those amendments relate to certain provisions within Subdivisions 40-B and 40-C of the GST Act and to the definitions of 'residential premises' and 'floating home' within section 195-1 of the GST Act.

Paragraph 15.18 of the Explanatory Memorandum to the amending Act states:

15.18 These amendments apply from the first tax period in which the GST applies because the GST law has been administered on the basis that residential premises and accommodation include premises/accommodation for both short and long-term occupation. This view was set out in the goods and services tax Ruling 2000/20 titled Goods and Services Tax: commercial residential premises which was released on 21 June 2000 by the Commissioner of Taxation.

This Addendum amends GSTR 2000/20 (as previously amended and corrected by GSTR 2000/20A and GSTR 2000/20ER) to reflect the current legislative wording. However, as the legislative amendments are intended to confirm the existing treatment set out in GSTR 2000/20, the Addendum does not alter the treatment of residential premises set out in that Ruling.

This Addendum applies on and from 1 July 2000. You can rely on the amendments to GSTR 2000/20, as made by this Addendum, for the purposes of section 105-60 in Schedule 1 to the *Taxation Administration Act 1953* from the date of issue of the Addendum.

GSTR 2000/20

GSTR 2000/20 is amended as follows:

1. Paragraph 8

After the paragraph insert:

8A. For the avoidance of doubt, despite the amendments contained in Schedule 15 to the *Tax Laws Amendment (2006 Measures No. 3) Act 2006* ('the amending Act'), you may continue to rely on this Ruling.^{2b}

2. Paragraph 12 – footnote 3

Omit the footnote; substitute:

³ Subdivisions 40-B and 40-C. Each reference to residential accommodation in this Ruling should be read as a reference to residential accommodation (regardless of the term of occupation).

3. Paragraph 17

Omit the paragraph; substitute:

17. Residential premises is defined as land or a building that:

- (a) is occupied as a residence or for residential accommodation; or
- (b) is intended to be occupied, and is capable of being occupied, as a residence or for residential accommodation;

(regardless of the term of the occupation or intended occupation)

and includes a *floating home.

4. Paragraph 24

After each occurrence of the word 'residence' insert:

or for residential accommodation

5. Paragraph 25

After each occurrence of the word 'residence' insert:

or for residential accommodation

^{2b} The Ruling incorporates the changed legislative wording as contained in Schedule 15 to the amending Act.

6. Paragraph 162 (originally paragraph 163)

After the word 'occupied' in the definition of 'floating home' insert:

(regardless of the term of occupation)

7. Paragraph 169 (originally paragraph 170)

Omit the definition of 'residential premises' and substitute the following definition:

residential premises means land or a building that:

- (a) is occupied as a residence or for residential accommodation; or
- (b) is intended to be occupied, and is capable of being occupied, as a residence or for residential accommodation;

(regardless of the term of occupation or intended occupation)

and includes a floating home.⁶⁵

8. References

Under the heading *Legislative references* add:

- TAA 1953 Sch 1 105-60
- Tax Laws Amendment (2006 Measures No. 3) Act 2006 Sch 15

Commissioner of Taxation

5 July 2006

ATO references

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⁶⁵ Section 195-1.