GSTR 2000/20ER - Erratum - Goods and services tax: commercial residential premises

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Erratum

Goods and Services Tax Ruling

Goods and services tax: commercial residential premises

At paragraph 22 - Sentence 1

Delete the legislative reference to 'subsection 40-65(2)' and substitute 'subsection 40-65(1)'.

The sentence should now read:

'The function of paragraph 40-35 (2)(a) and subsection 40-65(1) is to differentiate the GST treatment of any portions of residential premises that are commercial.'

At paragraph 22 – Sentence 4

Delete the legislative reference to subsection 40-65(2) and substitute 'subsection 40-65(1)'.

The sentence should now read:

'In this case paragraph 40-35(2)(a) and subsection 40-65(1) operate to exclude these commercial parts from the input-taxed treatment of the rest of the property.'

At paragraph 114 - Sentence 2

Delete 'paragraphs 51 to 55' and substitute 'paragraphs 56 to 61'.

The sentence should now read:

'This example may be held in contrast with the strata title apartments discussed at paragraphs 56 to 61 that are not commercial residential premises.'

At paragraph 149, *Example 10* - Last Sentence

Delete 10% and substitute 1/11.

The sentence should now read:

'The GST for linen, blanket and appliance hire is 1/11 of the price she charges for these supplies, regardless of the period the site is occupied.'

Commissioner of Taxation
15 November 2000

ATO references:
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