


GSTR 2000/21A4 - Addendum - Goods and services tax: the margin scheme for supplies of real property held prior to 1 July 2000

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Addendum

Goods and Services Tax Ruling

Goods and services tax: the margin scheme for supplies of real property held prior to 1 July 2000

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Goods and Services Tax Ruling GSTR 2000/21 to update the Date of Effect section to reflect the amendments within the *Tax Laws Amendment (2010 GST Administration Measures No. 2) Act 2010* which came into effect on 1 July 2010.

GSTR 2000/21 is amended as follows:

1. Paragraphs 6 and 6A

Omit the paragraphs including notes; substitute:

6. This Ruling applies [to tax periods commencing] both before and after its date of issue. However, this Ruling will not apply to taxpayers to the extent that it conflicts with the terms of a settlement of a dispute agreed to before the date of issue of this Ruling (see paragraphs 75 and 76 of Taxation Ruling TR 2006/10).

6A. This Ruling does not apply to supplies made on or after 1 December 2005. For supplies made on or after 1 December 2005, refer to Goods and Services Tax Ruling GSTR 2006/7 *Goods and services tax: how the margin scheme applies to a supply of real property made on or after 1 December 2005 that was acquired or held before 1 July 2000*.

2. Footnote 7

Omit 'GSTR 2000/D10'; substitute 'GSTR 2000/28'.

3. Related Rulings/Determinations

Omit 'GSTR 2000/D10'; substitute 'TR 2006/10; GSTR 2000/28'.

4. Legislative references

Insert:

- TAA 1953 Sch 1 Div 358

GSTR 2000/21

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This Addendum applies on and from 1 July 2010.

Commissioner of Taxation

31 October 2012

ATO references

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margin scheme

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