


# ***GSTR 2000/25A2 - Addendum - Goods and services tax: GST-free supplies of water, sewerage and sewerage-like services, storm water draining services and emptying of a septic tank***

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## Addendum

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### **Goods and Services Tax Ruling**

#### Goods and services tax: GST-free supplies of water, sewerage and sewerage-like services, storm water draining services and emptying of a septic tank

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Goods and Services Tax Ruling GSTR 2000/25 to reflect the withdrawal and replacement of Goods and Services Tax Ruling GSTR 2000/20 *Goods and services tax: commercial residential premises*. The Addendum also amends the Ruling with respect to the application of Division 81 which was amended by *Tax Laws Amendment (2011 Measures No. 2) Act 2011*.

#### **GSTR 2000/25 is amended as follows:**

**1. Paragraph 5**

Omit the paragraph; substitute:

5. However, this Ruling does not consider the GST treatment of Australian taxes or Australian fees or charges under Division 81 of the GST Act.

**2. Paragraph 8**

In the first sentence, omit '[to tax periods commencing]'.

**3. Paragraph 10**

Omit the paragraph; substitute:

10. A supply is also not a taxable supply if it is not for consideration. For example, payment of certain Australian taxes or Australian fees and charges are prescribed by Division 81 as not being consideration for a supply.

# GSTR 2000/25

## 4. Paragraph 11

Omit 'specified in a written determination made under subsection 81-5(2)'; substitute 'not the provision of consideration under Division 81'.

## 5. Paragraph 12

Omit the paragraph.

## 6. Paragraph 37

In footnote 11, omit 'GSTR 2000/20'; substitute 'Goods and Services Tax Ruling GSTR 2012/5 *Goods and services tax: residential premises*'.

## 7. Related rulings/determinations

Insert 'GSTR 2012/5'.

## 8. Legislative references

Omit:

- ANTS(GST)A 81-5(1)
- ANTS(GST)A 81-5(2)

This Addendum applies both before and after its date of issue, subject to the relevant commencement and application provisions of the *Tax Laws Amendment (2011 Measures No. 2) Act 2011* and the issue date of Goods and Services Tax Ruling GSTR 2012/5.

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**Commissioner of Taxation**

28 May 2014

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ATO references

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