


# ***GSTR 2007/1A1 - Addendum - Goods and services tax: when retirement village premises include communal facilities for use by the residents of the premises***

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## Addendum

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

#### **Goods and services tax: when retirement village premises include communal facilities for use by the residents of the premises**

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Goods and Services Tax Ruling GSTR 2007/1 to reflect the withdrawal and replacement of Goods and Services Tax Ruling GSTR 2000/20 *Goods and services tax: commercial residential premises*.

It also amends the Ruling 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 2007/1 is amended as follows:**

**1. Paragraph 5**

Omit the paragraph; substitute:

5. This Ruling applies 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).

**2. Paragraph 6**

Omit the paragraph.

**3. Paragraph 29**

Omit 'GSTR 2000/20<sup>7</sup> and GSTR 2003/3.<sup>8</sup>'; substitute 'GSTR 2003/3<sup>7</sup> and GSTR 2012/5.<sup>8</sup>'.

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<sup>7</sup> Goods and Services Tax Ruling GSTR 2003/3 *Goods and services tax: when is a sale of real property a sale of new residential premises*

<sup>8</sup> Goods and Services Tax Ruling GSTR 2012/5 *Goods and services tax: residential premises*.

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## 4. Paragraph 30

In the first sentence, omit 'GSTR 2000/20'; substitute 'GSTR 2012/5'.

## 5. Footnote 9

Omit '24 to 27 of GSTR 2000/20'; substitute '6 to 17 of GSTR 2012/5'.

## 6. Footnote 10

At the end of the footnote; insert 'See also paragraph 46 of GSTR 2012/5.'.

## 7. Related rulings/determinations

- (a) Omit: 'GSTR 1999/1'; substitute 'TR 2006/10'.
- (b) Omit 'GSTR 2000/20'; substitute 'GSTR 2012/5'.

## 8. Legislative references

Omit:

- TAA 1953 Sch 1 105-60

This Addendum applies both before and after its date of issue.

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**Commissioner of Taxation**

30 April 2014

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ATO references

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