## GSTR 2015/2ER1ER1 - Erratum to Erratum - Goods and services tax: development lease arrangements with government agencies

This cover sheet is provided for information only. It does not form part of GSTR 2015/2ER1ER1
Erratum to Erratum - Goods and services tax: development lease arrangements with government agencies

Uiew the consolidated version for this notice.



# **GSTR 2015/2**

## Erratum

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

# Goods and services tax: development lease arrangements with government agencies

This Erratum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It corrects the date of effect of the Erratum to Addendum GSTR 2015/2A1, published on 1 April 2021.

The Erratum to Addendum GSTR 2015/2A1 is corrected as follows:

Omit 'This Erratum applies from 1 April 2021'; substitute 'This Erratum applies from 31 March 2021'.

This Erratum applies from 31 March 2021.

#### **Commissioner of Taxation** 13 April 2021

ATO references
----------------

NO: ISSN: BSL: ATOlaw topic:	1-IFBC118 1443-5160 SMB Goods and services tax ~~ Property ~~ Development leases ~~ Residential premises under long term leases Goods and services tax ~~ Property ~~ Development leases ~~ Under freehold
	arrangements Goods and services tax ~~ Property ~~ Development leases ~~ Other Goods and services tax ~~ Property ~~ Premises ~~ New residential premises Goods and services tax ~~ Property ~~ Premises ~~ Residential premises

#### © AUSTRALIAN TAXATION OFFICE FOR THE COMMONWEALTH OF AUSTRALIA

You are free to copy, adapt, modify, transmit and distribute this material as you wish (but not in any way that suggests the ATO or the Commonwealth endorses you or any of your services or products).