

# ***GSTD 2004/3A3 - Addendum - Goods and services tax: Is a supply of rights to accommodation a supply of real property for the purposes of the A New Tax System (Goods and Services Tax) Act 1999?***

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## Addendum

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### **Goods and Services Tax Determination**

Goods and services tax: is a supply of rights to accommodation a supply of real property for the purposes of the *A New Tax System (Goods and Services Tax) Act 1999*?

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Goods and Services Tax Determination GSTD 2004/3 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.

#### **GSTD 2004/3 is amended as follows:**

##### **1. Paragraphs 17 to 18A**

Omit the paragraphs; substitute:

17. This Determination applies [to tax periods commencing] both before and after its date of issue. However, this Determination 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 Determination (see paragraphs 75 and 76 of Taxation Ruling TR 2006/10).

18. Changes made to this Determination by Addenda that issued on 15 August 2007, 10 October 2007 and 31 October 2012 have been incorporated into this version of the Determination.<sup>5</sup>

##### **2. Related Rulings/Determinations**

Omit 'GSTR 1999/1'; substitute 'TR 2006/10'.

##### **3. Legislative references**

(a) Omit:

- TAA 1953 Sch 1 105-60

(b) Insert:

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<sup>5</sup> Refer to each Addendum to see how it is that the Addendum amends this Determination.

# GSTD 2004/3

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- TAA 1953 Sch 1 Div 358

This Addendum applies on and from 1 July 2010.

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**Commissioner of Taxation**

31 October 2012

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ATO references

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Goods and Services Tax ~~ International services ~~ supplies of rights

Goods and Services Tax ~~ Property and construction ~~ real property