


***GSTD 2007/3A2 - Addendum - Goods and services tax: if a non-resident entity owns residential rental premises in Australia and an Australian accountant makes a supply to that entity consisting of advice about the premises and tax return preparation services, is that supply wholly or partly GST-free if made on or after 1 April 2005?***

 This cover sheet is provided for information only. It does not form part of *GSTD 2007/3A2 - Addendum - Goods and services tax: if a non-resident entity owns residential rental premises in Australia and an Australian accountant makes a supply to that entity consisting of advice about the premises and tax return preparation services, is that supply wholly or partly GST-free if made on or after 1 April 2005?*

 View the [consolidated version](#) for this notice.



---

## Addendum

---

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

Goods and services tax: if a non-resident entity owns residential rental premises in Australia and an Australian accountant makes a supply to that entity consisting of advice about the premises and tax return preparation services, is that supply wholly or partly GST-free if made on or after 1 April 2005?

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Goods and Services Tax Determination GSTD 2007/3 to reflect the withdrawal and replacement of Goods and Services Tax Ruling GSTR 2000/20 *Goods and services tax: commercial and residential premises*.

#### **GSTD 2007/3 is amended as follows:**

**1. Footnote 2**

Omit the footnote; substitute:

<sup>2</sup>. See Goods and Services Tax Ruling GSTR 2012/5 *Goods and services tax: residential premises* for guidance on supplies of residential premises.

**2. Related Rulings/Determinations**

Omit 'GSTR 2000/20'; insert 'GSTR 2012/5'.

This Addendum applies on and from 19 December 2013.

---

**Commissioner of Taxation**

30 April 2014

---

# GSTD 2007/3

---

Page 2 of 2

---

ATO references

|               |   |
|---------------|---|
| NO:           | 1-52REX9I   |
| ISSN:         | 1443-5179   |
| ATOlaw topic: | Goods and Services Tax ~~ International services ~~ supplies to non-residents outside Australia |

---

**© 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).