

***GSTB 2003/2A - Addendum - Goods and services tax:  
Long-term accommodation at marinas***



---

## Addendum

---

### Goods and Services Tax Bulletin

#### Goods and services tax: Long-term accommodation at marinas

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Goods and Services Tax Bulletin GSTB 2003/2 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.

#### **GSTB 2003/2 is amended as follows:**

##### **1. Paragraphs 29 and 30**

Omit the paragraphs; substitute:

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

This Addendum applies on and from 1 July 2010.

---

**Commissioner of Taxation**  
31 October 2012

---

#### ATO references

NO: 1-409EPDL

ISSN: 1443-5160

ATOlaw topic: Goods and Services Tax ~~ Property and construction ~~ other