


***GSTD 2000/10A2 - Goods and services tax: are outgoings payable by a tenant under a commercial property lease part of the consideration for the supply of the premises?***

 This cover sheet is provided for information only. It does not form part of *GSTD 2000/10A2 - Goods and services tax: are outgoings payable by a tenant under a commercial property lease part of the consideration for the supply of the premises?*

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



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## Addendum

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### Goods and Services Tax Determination

Goods and services tax: are outgoings payable by a tenant under a commercial property lease part of the consideration for the supply of the premises?

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Goods and Services Tax Determination GSTD 2000/10 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 2000/10 is amended as follows:**

##### **1. Date of Effect**

Omit the three paragraphs immediately following 'Date of Effect' heading; substitute:

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).

Note: The Addendum to this Determination that issued on 15 August 2007, explains our view of the law as it applied from 1 July 2007.

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

Insert 'TR 2006/10'.

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

Insert:

- TAA 1953 Sch 1 Div 358

# GSTD 2000/10

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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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ATOlaw topic: Goods and Services Tax ~~ General rules and concepts ~~ consideration

Goods and Services Tax ~~ Miscellaneous rules ~~ leases

Goods and Services Tax ~~ Property and construction ~~ commercial premises