



GSTD 2000/9ER - Goods and services tax: if you let out a residence do you need to get an ABN for PAYG purposes or register for GST?

 This cover sheet is provided for information only. It does not form part of *GSTD 2000/9ER - Goods and services tax: if you let out a residence do you need to get an ABN for PAYG purposes or register for GST?*

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



Erratum

Goods and Services Tax Determination

Goods and Services Tax: if you let out a residence do you need to get an ABN for PAYG purposes or register for GST?

Delete the below Date of Effect

Date of Effect

This Ruling applies on and from 8 July 1999 (the date of Royal Assent to the GST legislation).

And replace with:

Date of Effect

This Ruling will apply on and from 1 July 2000

At the end of paragraph 36 please replace the date of issue with the date below

Commissioner of Taxation

6 September 2000

Commissioner of Taxation

13 September 2000

ATO references:

NO T2000/4313

BO

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