# GSTR 2000/20ER - Erratum - Goods and services tax: commercial residential premises 

[^0]View the consolidated version for this notice.

## Erratum

## Goods and Services Tax Ruling <br> Goods and services tax: commercial residential premises

## At paragraph 22 - Sentence 1

Delete the legislative reference to 'subsection 40-65(2)' and substitute 'subsection 40-65(1)'.

The sentence should now read:
'The function of paragraph 40-35 (2)(a) and subsection 40-65(1) is to differentiate the GST treatment of any portions of residential premises that are commercial.'

## At paragraph 22 - Sentence 4

Delete the legislative reference to subsection 40-65(2) and substitute 'subsection 40-65(1)'.

The sentence should now read:
'In this case paragraph 40-35(2)(a) and subsection 40-65(1) operate to exclude these commercial parts from the input-taxed treatment of the rest of the property.'

## At paragraph 114 - Sentence 2

Delete 'paragraphs 51 to 55 ' and substitute 'paragraphs 56 to 61 '.
The sentence should now read:
'This example may be held in contrast with the strata title apartments discussed at paragraphs 56 to 61 that are not commercial residential premises.'

## GSTR 2000/20

Page 2 of 2 FOI status: may be released

## At paragraph 149, Example 10 - Last Sentence

Delete $10 \%$ and substitute $1 / 11$.
The sentence should now read:
'The GST for linen, blanket and appliance hire is $1 / 11$ of the price she charges for these supplies, regardless of the period the site is occupied.'

## Commissioner of Taxation

15 November 2000

ATO references:
NO T2000/4313
BO
ISSN: 1443-5160


[^0]:    This cover sheet is provided for information only. It does not form part of GSTR 2000/20ER Erratum - Goods and services tax: commercial residential premises

