GSTR 2018/1EC - Compendium

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Page status: not legally binding

Page 1 of 1

Public advice and guidance compendium – GSTR 2018/1

This is a compendium of responses to the issues raised by external parties to draft Goods and Services Tax Ruling GSTR 2017/D2 Goods and services tax: supplies of real property connected with the indirect tax zone (Australia).

This compendium of comments has been edited to maintain the anonymity of entities that have commented.

Summary of issues raised and responses

lssue No.	Issue raised	ATO response / action taken
1	The draft Ruling does not go into enough detail on when a supply would be a supply of real property (paragraph 10 only contains examples). For example, would a licence to use a corporate box to view a sporting event, a specified place to set up a booth in a convention, or a ticket to enter a stadium with assigned seating be 'real property' (legally, all three involve a licence to occupy land as per paragraph 10)?	A footnote has been added to paragraph 9 of the final Ruling directing the reader to the existing ATO view contained in Goods and Services Tax Ruling GSTR 2003/7 Goods and Services Tax: what do the expressions 'directly connected with goods or real property' and 'a supply of work physically performed on goods' mean for the purposes of subsection 38-190(1) of the A New Tax System (Goods and Services Tax) Act 1999?, which deals with the characterisation of a supply of real property.
2	If there are any further changes to the draft Ruling and new examples included, we would appreciate the opportunity to comment.	No further examples have been added to the final Ruling.