

***GSTR 2005/D5 - Goods and services tax:
improvements on the land for the purposes of
Subdivision 38-N and Division 75 of the A New Tax
System (Goods and Services Tax) Act 1999***

 This cover sheet is provided for information only. It does not form part of *GSTR 2005/D5 - Goods and services tax: improvements on the land for the purposes of Subdivision 38-N and Division 75 of the A New Tax System (Goods and Services Tax) Act 1999*

There is an Erratum notice for this document.
This document has been finalised.

GSTR 2005/D5

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Commissioner of Taxation

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Previous drafts:

Not previously issued as a draft

- ANTS(GST)A 1999 75-10(3A)(b)
- TAA 1953 37

*Related Rulings/Determinations:*GSTR 1999/1; GSTR 2005/D3;
GSTR 2005/D4*Case references:*

- Brisbane City Council v. Valuer-General (Queensland) [1978] HCA 40; (1978) 140 CLR 41
- Ex parte George Thomas (1881) 2 LR NSW 39
- Fisher v. Deputy Federal Commissioner for NSW Land Tax (1915) 20 CLR 242
- Keogh v. Deputy Federal Commissioner of Land Tax for NSW (1915) 20 CLR 258
- McDonald v. Deputy Federal Commissioner of Land Tax (NSW) (1915) 20 CLR 231
- McGeogh v. Federal Commissioner of Land Tax (1929) 43 CLR 277
- Morrison and others v. Federal Commissioner of Land Tax (1914) 17 CLR 498

Subject references:

- Commonwealth, a State or Territory
- freehold interest
- improvements
- long-term lease
- margin
- margin scheme
- real property

Legislative references:

- ANTS(GST)A 1999 Subdiv 38-N
- ANTS(GST)A 1999 38-445
- ANTS(GST)A 1999 38-445(1)
- ANTS(GST)A 1999 38-445(1A)
- ANTS(GST)A 1999 38-445(1A)(c)
- ANTS(GST)A 1999 38-450
- ANTS(GST)A 1999 38-450(1)
- ANTS(GST)A 1999 38-450(2)
- ANTS(GST)A 1999 Div 75
- ANTS(GST)A 1999 75-10(3)
- ANTS(GST)A 1999 75-10(3)(b)
- ANTS(GST)A 1999 75-10(3A)

Other references:

- Explanatory Memorandum to the A New Tax System (Goods and Services Tax) Bill 1998

ATO references

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