

GSTR 2000/20W - Withdrawal - Goods and Services Tax: commercial residential premises

⚠ This cover sheet is provided for information only. It does not form part of *GSTR 2000/20W - Withdrawal - Goods and Services Tax: commercial residential premises*

⚠ This ruling is being reviewed as a result of a recent court/tribunal decision. Refer to Decision Impact Statements: [ECC Southbank Pty Ltd as trustee for Nest Southbank Unit Trust & Anor v Commissioner of Taxation \(NSD 1569 of 2010\)](#) and [Meridien Marinas Horizon Shores Pty Ltd v Commissioner of Taxation \(QUD 68/2009\)](#).

⚠ This Ruling has been replaced by [GSTR 2012/5](#), [GSTR 2012/6](#) and [GSTR 2012/7](#)

⚠ This document has changed over time. This is a consolidated version of the ruling which was published on *19 December 2012*



Notice of Withdrawal

Goods and Services Tax Ruling

Goods and services tax: commercial residential premises

Goods and Services Tax Ruling GSTR 2000/20 is withdrawn with effect from today.

1. The Ruling sets out the Commissioner's view on the application of the *A New Tax System (Goods and Service Tax) Act 1999* to supplies of residential premises, commercial residential premises and long-term accommodation in commercial residential premises.

2. The matters addressed in the Ruling are now dealt with in:

- Goods and Services Tax Ruling GSTR 2012/5 *Goods and services tax: residential premises*;
- Goods and Services Tax Ruling GSTR 2012/6 *Goods and services tax: commercial residential premises*; and
- Goods and Services Tax Ruling GSTR 2012/7 *Goods and services tax: long-term accommodation in commercial residential premises*;

which issue today. The Ruling has been withdrawn and replaced due to developments in Australian case law on GST since GSTR 2000/20 was issued and to provide greater clarity on the application of the Commissioner's views.

3. It is replaced by GSTR 2012/5, GSTR 2012/6 and GSTR 2012/7.

Transitional provisions

4. GSTR 2012/6 contains a transitional provision that will allow taxpayers to continue to rely on the view expressed in paragraph 132 in GSTR 2000/20 concerning 'home parks' until the Commissioner publishes a final view on this issue.

GSTR 2000/20

ATO references

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commercial residential premises