

# ***GSTR 2001/D3W - Withdrawal - Goods and services tax: when is a sale of real property a sale of new residential premises?***



This cover sheet is provided for information only. It does not form part of *GSTR 2001/D3W - Withdrawal - Goods and services tax: when is a sale of real property a sale of new residential premises?*



## Notice of Withdrawal

---

### **Draft Goods and Services Tax Ruling**

**Goods and services tax: when is a sale of real property a sale of new residential premises?**

Goods and Services Tax Ruling GSTR 2001/D3 is withdrawn with effect from today.

It is replaced by Goods and Services Tax Ruling GSTR 2002/D4, which issued today.

---

**Commissioner of Taxation**

9 October 2002

---

ATO references:  
NO: 2002/011971  
ISSN: 1443 - 5160