




GSTR 2008/2W - Goods and services tax: development lease arrangements with government agencies

 This cover sheet is provided for information only. It does not form part of *GSTR 2008/2W - Goods and services tax: development lease arrangements with government agencies*

 This ruling is being reviewed as a result of a recent court/tribunal decision. Refer to Decision Impact Statement: Commissioner of Taxation v Gloxinia Investments Ltd atf Gloxinia Unit Trust (S 154 of 2010).

 This document has changed over time. This is a consolidated version of the ruling which was published on *11 May 2011*



Notice of Withdrawal

Goods and Services Tax Ruling

Goods and services tax: development lease arrangements with government agencies

Goods and Services Tax Ruling GSTR 2008/2 is withdrawn with effect from today.

1. Goods and Services Tax Ruling GSTR 2008/2 contains the Commissioner's view of the GST treatment of particular transactions arising in the context of development lease arrangements involving a government agency.
2. This Ruling is being withdrawn as a result of the Full Federal Court's decision in *Federal Commissioner of Taxation v. Gloxinia Investments Ltd* (2010) 183 FCR 420; 2010 ATC 20-182; (2010) 75 ATR 806; [2010] FCAFC 46. The decision means that the ATO view outlined in GSTR 2008/2 with respect to development lease arrangements with government agencies is incorrect under the current law. See Decision Impact Statement for *Federal Commissioner of Taxation v. Gloxinia Investments Ltd*.

Commissioner of Taxation
11 May 2011

ATO references

NO: 1-2XAL4DY
ISSN: 1443-5160
ATOlaw topic: Goods and Services Tax ~~ Property and construction ~~
real property