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## Notice of Withdrawal

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### Goods and Services Tax Determination

Goods and services tax: are there GST consequences where a land owner engages the services of an associate to arrange construction of residential premises for lease under an arrangement described in Taxpayer Alert TA 2009/5?

Goods and Services Tax Determination GSTD 2010/1 is withdrawn with effect from today.

1. Goods and Services Tax Determination GSTD 2009/D2 was issued on 16 December 2009. GSTD 2009/D2 was incorrectly finalised on 11 August 2010 when an unauthorised document dated 28 April 2010 was published in error to ato.gov.au as GSTD 2010/1.
2. GSTR 2010/1 Goods and services tax: application of Division 165 of *A New Tax System (Goods and Services Tax) Act 1999* where a land owner engages the services of an associate to arrange construction of residential premises for lease under an arrangement described in Taxpayer Alert TA 2009/5, is the official version, issued on 29 September 2010.

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**Commissioner of Taxation**  
29 September 2010

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ATO references

NO: 1-1UD8Q8X  
ISSN: 1443-5179  
ATOlaw topic: Goods and Services Tax ~~ Miscellaneous rules ~~ anti-avoidance  
Goods and Services Tax ~~ Miscellaneous rules ~~ associates  
Goods and Services Tax ~~ Property and construction ~~ new residential premises