



WITHDRAWN - Are all boarding houses treated as 'commercial residential premises'? -

 This cover sheet is provided for information only. It does not form part of *WITHDRAWN - Are all boarding houses treated as 'commercial residential premises'? -*

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



Notice of Withdrawal

Property and Construction Industry Partnership

Are all boarding houses treated as 'commercial residential premises'?

The Goods and Services Tax Industry Issue titled *Are all boarding houses treated as 'commercial residential premises'?* is withdrawn with effect from today.

1. The issue concerns whether all boarding houses are treated as 'commercial residential premises.'
2. The issue is being withdrawn because the Commissioner's views on this issue are now set out in Goods and Services Tax Ruling GSTR 2012/7 *Goods and services tax: commercial residential premises*.

Commissioner of Taxation
19 December 2012
