



# ***WITHDRAWN - Separately titled garage - not sold with a residential unit -***

 This cover sheet is provided for information only. It does not form part of *WITHDRAWN - Separately titled garage - not sold with a residential unit -*

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



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## Notice of Withdrawal

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### Property and Construction Industry Partnership

#### Separately titled garage – not sold with a residential unit

The Goods and Services Tax Industry Issue titled *Separately titled garage – not sold with a residential unit* is withdrawn with effect from today.

1. The issue concerns whether the supply of a separately titled residential unit garage (not sold with a residential unit) is an input taxed supply of residential premises under section 40-65 of *A New Tax System (Goods and Services Tax) Act 1999*.
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 The issue is being withdrawn because the Commissioner's views on this issue are now set out in Goods and Services Tax Ruling GSTR 2012/5 *Goods and services tax: residential premises*.

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**Commissioner of Taxation**  
19 December 2012

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