



WITHDRAWN - Supply by way of lease - input taxed supply or taxable supply -

 This cover sheet is provided for information only. It does not form part of *WITHDRAWN - Supply by way of lease - input taxed supply or taxable supply -*

 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

Supply by way of lease – input taxed supply or taxable supply

The Goods and Services Tax Industry Issue titled *Supply by way of lease – input taxed supply or taxable supply* is withdrawn with effect from today.

1. The issue concerns whether the supply of new residential premises by way of lease for use as a display home is an input taxed supply or a taxable supply.
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 The issue is being withdrawn because the Commissioner's views on this issue are now set out in Goods and Services Tax Ruling GSTR 2012/5 *Goods and services tax: residential premises*.

Commissioner of Taxation

19 December 2012
