



GSTA TPP 012W - Goods and services tax: Is a landlord who is renting furnished premises to tenants required to apportion the rent between the occupancy of the real property and the right to use the furnished items?

 This cover sheet is provided for information only. It does not form part of *GSTA TPP 012W - Goods and services tax: Is a landlord who is renting furnished premises to tenants required to apportion the rent between the occupancy of the real property and the right to use the furnished items?*

 This document has changed over time. This is a consolidated version of the ruling which was published on *26 February 2014*



Notice of Withdrawal

Goods and Services Tax Advice

Goods and services tax: is a landlord who is renting furnished premises to tenants required to apportion the rent between the occupancy of the real property and the right to use the furnished items?

Goods and Services Tax Advice GSTA TPP 012 is withdrawn with effect from today.

1. GSTA TPP 012 explains that the answer depends on whether the rental of the furnished premises consists of separate supplies of the residential premises and the furnished items, or is a single composite supply or a single mixed supply. Apportionment of the rent is only necessary where the rental of the furnished premises consists of separate supplies of residential premises and other things, or is a mixed supply.
2. GSTA TPP012 is withdrawn as it is no longer necessary.
3. The Commissioner's views on concepts relating to supply are expressed in various public rulings. Specifically, paragraphs 63 to 66 of GSTR 2006/9 *Goods and Services Tax Ruling: supplies* address whether a supply is mixed, composite or neither.
4. Paragraph 109 of GSTR 2003/7 *Goods and Services Tax Ruling: what do the expressions 'directly connected with goods or real property' and 'a supply of work physically performed on goods' mean for the purposes of subsection 38-190(1) of the A New Tax System (Goods and Services Tax) Act 1999?*, and GSTR 2001/8 *Goods and Services Tax Ruling: Apportioning the consideration for a supply that includes taxable and non-taxable parts* also provide further guidance on this issue.

Commissioner of Taxation

26 February 2014

ATO references

NO:	1-560CPS6
ISSN:	1833-0053
ATOlaw topic:	Goods and Services Tax ~~ General rules and concepts ~~ mixed supplies

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