


***GSTA TPP 013A1 - Addendum - Goods and services tax: Where new residential premises are sold with certain chattels included (for example, a furniture package and moveable dishwasher), should the supplier apportion the 'real property' element of the sale (which can be subject to the margin scheme) and the 'chattels' element (which may not)?***

 This cover sheet is provided for information only. It does not form part of *GSTA TPP 013A1 - Addendum - Goods and services tax: Where new residential premises are sold with certain chattels included (for example, a furniture package and moveable dishwasher), should the supplier apportion the 'real property' element of the sale (which can be subject to the margin scheme) and the 'chattels' element (which may not)?*

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## Addendum

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### Goods and Services Tax Advice

Goods and services tax: where new residential premises are sold with certain chattels included (for example, a furniture package and moveable dishwasher), should the supplier apportion the 'real property' element of the sale (which can be subject to the margin scheme) and the 'chattels' element (which may not)?

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Goods and Services Tax Advice GSTA TPP 013 to update the Date of Effect section to reflect the amendments within the *Tax Laws Amendment (2010 GST Administration Measures No. 2) Act 2010* which came into effect on 1 July 2010.

#### **GSTA TPP 013 is amended as follows:**

##### **1. Application of this GST Advice**

Omit the paragraphs; substitute:

##### **Application of this GST Advice**

This Advice applies [to tax periods commencing] both before and after its date of issue. However, this Advice will not apply to taxpayers to the extent that it conflicts with the terms of a settlement of a dispute agreed to before the date of issue of this Advice (see paragraphs 75 and 76 of Taxation Ruling TR 2006/10).

##### **2. Related Rulings/Determinations/GST Advice**

Insert:

*Related Rulings/Determinations/GST Advice:*  
TR 2006/10

##### **3. Legislative references**

Omit 'TAA 1953 37'; substitute 'TAA 1953 Sch 1 Div 358'.

# GSTA TPP 013

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This Addendum applies on and from 1 July 2010.

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## Commissioner of Taxation

31 October 2012

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### ATO references

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ATOlaw topic: Goods and Services Tax ~~ Property and construction ~~  
new residential premises