



# ***GSTA TPP 016W - Goods and services tax: is the supply of each stratum unit in a building capable of being sold as a GST-free supply of a going concern?***

 This cover sheet is provided for information only. It does not form part of *GSTA TPP 016W - Goods and services tax: is the supply of each stratum unit in a building capable of being sold as a GST-free supply of a going concern?*

 This document has changed over time. This is a consolidated version of the ruling which was published on *18 June 2014*



## Notice of Withdrawal

### Goods and Services Tax Advice

Goods and services tax: is the supply of each stratum unit in a building capable of being sold as a GST-free supply of a going concern?

Goods and Services Tax Advice GSTA TPP 016 is withdrawn with effect from today.

1. Goods and Services Tax Advice GSTA TPP 016 addressed whether each stratum unit in a building was capable of being sold as a GST-free supply of a going concern.
2. This GSTA TPP is no longer necessary as the Commissioner's view in respect of when a supply is a going concern is contained in GSTR 2002/5 *Goods and Services Tax: when is a 'supply of a going concern' GST-free?*
3. Specifically, paragraphs 108, 131, 152 to 158 of GSTR 2002/5 deal with the Commissioner's view in respect of the issues raised in GSTA TPP 016.

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#### Commissioner of Taxation

18 June 2014

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#### ATO references

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