GSTD 2004/3W - Goods and services tax: is a supply of rights to accommodation a supply of real property for the purposes of the A New Tax System (Goods and Services Tax) Act 1999?

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This document has changed over time. This is a consolidated version of the ruling which was published on *22 August 2018*

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Notice of Withdrawal

Goods and Services Tax Determination

Goods and services tax: is a supply of rights to accommodation a supply of real property for the purposes of the *A New Tax System (Goods and Services Tax) Act 1999*?

Goods and Services Tax Determination GSTD 2004/3 is withdrawn with effect from today.

1. GSTD 2004/3 is about whether supplies of rights to accommodation that are connected with Australia, under the *A New Tax System (Goods and Services Tax) Act 1999* (GST Act), may be taxable supplies and subject to goods and services tax (GST). It explains when a supply of a right to accommodation is connected with Australia under subsection 9-25(4) of the GST Act.

2. Goods and Services Tax Ruling GSTR 2018/1 *Goods and services tax: supplies of real property connected with the indirect tax zone (Australia)* explains when a supply of real property is connected with Australia under subsection 9-25(4) and therefore replaces GSTD 2004/3.

Commissioner of Taxation
22 August 2018

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