

GSTR 2003/3A - Addendum - Goods and services tax: when is a sale of real property a sale of new residential premises?

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Addendum

Goods and Services Tax Ruling

Goods and services tax: when is a sale of real property a sale of new residential premises?

This Addendum amends Goods and Services Tax Ruling GSTR 2003/3 to clarify the view in relation to the application of subsection 9-30(4) of the *A New Tax System (Goods and Services Tax) Act 1999* to the supply of subdivided vacant land.

GSTR 2003/3 is amended as follows:

1. Preamble

Omit 'section 37 of'; substitute 'section 105-60 of Schedule 1 to'.

2. Paragraph 7

Omit 'section 37 of the *Taxation Administration Act 1953* (the TAA 1953).'; substitute 'section 105-60 of Schedule 1 to the *Taxation Administration Act 1953*'.

3. Paragraph 97

Omit the second sentence; substitute:

The subdivision of the land is a use of the land that is not in connection with input taxed supplies.

4. Legislative references

Omit:

- TAA 1953 37

Insert:

- TAA 1953 Sch 1 105-60

GSTR 2003/3

This Addendum explains the Commissioner's view of the law as it applies both before and after its date of issue. You can rely upon this Addendum on and from its date of issue for the purpose of section 105-60 of Schedule 1 to the *Taxation Administration Act 1953*.

Commissioner of Taxation

17 December 2008

ATO references

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commercial residential premises

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new residential premises