



***GSTR 2005/4W - Goods and services tax:  
arrangements of the kind described in Taxpayer  
Alerts TA 2004/6 and TA 2004/7: use of the Grouping  
or Margin Scheme provisions of the GST Act to avoid  
or reduce the Goods and Services Tax on the sale of  
new residential premises***

 This cover sheet is provided for information only. It does not form part of *GSTR 2005/4W - Goods and services tax: arrangements of the kind described in Taxpayer Alerts TA 2004/6 and TA 2004/7: use of the Grouping or Margin Scheme provisions of the GST Act to avoid or reduce the Goods and Services Tax on the sale of new residential premises*

 This document has changed over time. This is a consolidated version of the ruling which was published on *29 March 2017*



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## Notice of Withdrawal

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### Goods and Services Tax Ruling

Goods and services tax: arrangements of the kind described in Taxpayer Alerts TA 2004/6 and TA 2004/7: use of the Grouping or Margin Scheme provisions of the GST Act to avoid or reduce the Goods and Services Tax on the sale of new residential premises

Goods and Services Tax Ruling GSTR 2005/4 is withdrawn with effect from today.

1. This Ruling provides the Commissioner's view in relation to arrangements referred to in Taxpayer Alert TA 2004/6: *Use of the Grouping provisions of the GST Act to avoid Goods and Services Tax (GST) on the sale of new residential premises* and Taxpayer Alert TA 2004/7: *Use of the Grouping provisions and the Margin Scheme to avoid or reduce the Goods and Services Tax (GST) on the sale of new residential premises*.
2. Subsections 75-11(1) and (2) were inserted into the *A New Tax System (Goods and Services Tax) Act 1999* (GST Act) in 2005 to address the arrangements covered by this Ruling. Goods and Services Tax Ruling GSTR 2006/8 *Goods and services tax: the margin scheme for supplies of real property acquired on or after 1 July 2000* provides the Commissioner's view on the application of subsections 75-11(1) and (2) of the GST Act.
3. The decision of the High Court in *Commissioner of Taxation v. Unit Trend Services Pty Ltd [2013] HCA 16* confirmed that Division 165 of the GST Act operated to negate the GST benefit obtained by a scheme similar to the arrangements covered by this Ruling.
4. Accordingly, GSTR 2005/4 is no longer current and is therefore withdrawn.

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**Commissioner of Taxation**

29 March 2017

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ATO references

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