

GSTR 2012/6A1 - Addendum - Goods and services tax: commercial residential premises

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Addendum

Goods and Services Tax Ruling

Goods and services tax: commercial residential premises

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Goods and Services Tax Ruling GSTR 2012/6 to include the Commissioner's views that moveable home estates are commercial residential premises.

GSTR 2012/6 is amended as follows:

1. Paragraph 110

After the paragraph; insert:

110A. 'Home parks' in which sites for moveable homes are rented and the homes themselves either rented or occupied by their owners are commercial residential premises under paragraph (f) of the definition, as they are similar to caravan parks.

2. Paragraph 131

Omit the paragraph including the heading.

3. Paragraph 132

Omit the paragraph.

4. Paragraph 214

After the paragraph; insert:

214A. 'Home parks' in which sites for moveable homes are rented and the homes themselves either rented or occupied by their owners are commercial residential premises under paragraph (f), as they are similar to caravan parks. Similarities include the leasing of sites to residents separately to any building located on the site, and the provision of communal facilities to residents. Supplies of long-term accommodation in a home park may be taxed at a concessionary rate or input taxed.^{70A}

^{70A} The Commissioner's views on the application of Division 87 are set out in GSTR 2012/7.

GSTR 2012/6

5. Detailed contents list

Omit:

'Home parks 131'

This Addendum applies both before and after its date of issue.

Commissioner of Taxation

20 December 2013

ATO references

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