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Page status: **not legally binding**

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## **Public advice and guidance compendium – GSTR 2018/1**

This is a compendium of responses to the issues raised by external parties to draft Goods and Services Tax Ruling GSTR 2017/D2 *Goods and services tax: supplies of real property connected with the indirect tax zone (Australia)*.

This compendium of comments has been edited to maintain the anonymity of entities that have commented.

### **Summary of issues raised and responses**

<b>Issue No.</b>	<b>Issue raised</b>	<b>ATO response / action taken</b>
1	The draft Ruling does not go into enough detail on when a supply would be a supply of real property (paragraph 10 only contains examples). For example, would a licence to use a corporate box to view a sporting event, a specified place to set up a booth in a convention, or a ticket to enter a stadium with assigned seating be 'real property' (legally, all three involve a licence to occupy land as per paragraph 10)?	A footnote has been added to paragraph 9 of the final Ruling directing the reader to the existing ATO view contained in Goods and Services Tax Ruling GSTR 2003/7 <i>Goods and Services Tax: what do the expressions 'directly connected with goods or real property' and 'a supply of work physically performed on goods' mean for the purposes of subsection 38-190(1) of the A New Tax System (Goods and Services Tax) Act 1999?</i> , which deals with the characterisation of a supply of real property.
2	If there are any further changes to the draft Ruling and new examples included, we would appreciate the opportunity to comment.	No further examples have been added to the final Ruling.