

GSTR 2000/D4 - Goods and Services Tax: commercial residential premises

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There is an [Erratum notice](#) for this document.

This document has been finalised.



Draft Goods and Services Tax Ruling

Goods and Services Tax: commercial residential premises

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Preamble

*This document is a draft for industry and professional comment. As such, it represents the preliminary, though considered, views of the Australian Taxation Office. This draft may not be relied upon by taxation officers, taxpayers and practitioners as it is not a ruling or advice in terms of section 37 of the **Taxation Administration Act 1953**. When officially released it will be a public ruling for the purposes of section 37 and may be relied upon by any person to whom it applies.*

What this Ruling is about

1. Under *A New Tax System (Goods and Service Tax) Act 1999* ('GST Act'), taxable supplies of accommodation in **commercial residential premises** are subject to Goods and Services Tax ('the GST'). This Ruling states the Commissioner's view on the meaning of paragraphs (a), (e) and (f) of the definition of commercial residential premises and provides some guidance on **residential premises** (Subdivision 40-B).¹
2. This Ruling also explains the application of the GST Act to taxable supplies of **long-term accommodation** and how you may apply special rules to reduce the value upon which your GST is calculated.²
3. The Ruling explains how supplies of long-term accommodation, that would otherwise be taxable, are **input taxed** if you make an election not to apply the special rules.³
4. This Ruling does not consider the following issues:
 - the definition of '**new residential premises**';
 - the definition of '**real property**';
 - 'off the plan' sales and re-sales of premises; or
 - the activities of bodies corporate or other associations of strata title holders.
5. Certain terms used in this Ruling are defined or explained in the **Definitions** section of the Ruling. These terms, when first mentioned in the body of the Ruling, appear in **bold** type.

¹ Section 195-1 and Subdivision 40-B.

² Division 87.

³ Definition of 'input taxed' see section 195-1.

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6. The Ruling refers to 'you' as a supplier of premises or accommodation. A supply of premises may be by way of sale, lease, hire or licence to occupy. Some supplies of rights to use premises are also discussed.

7. Unless otherwise stated, all legislative references in this Ruling are to the GST Act.

Date of effect

8. This Ruling, when finalised, will apply on and from 8 July 1999 (the date of Royal Assent to the GST legislation).

Background

9. The definition of commercial residential premises in section 195-1 serves two purposes. Firstly, it provides the point of demarcation between supplies of residential premises that are input taxed and supplies of accommodation in commercial residential premises, that are subject to GST. Secondly, it identifies the classes of premises to which the special rules in Division 87 may be applied to reduce the GST payable on supplies of long term accommodation.

10. Generally, supplies of residential premises by sale, lease or hire are input taxed under Subdivisions 40-B and 40-C. This gives those who rent their homes similar GST treatment to those who own them.

11. By contrast, supplies of commercial residential premises are subject to GST because they do not have the character of residential premises. However, the GST Act recognises those cases where accommodation of a commercial residential character, fulfils the same practical function as a home. To this end, special rules under Division 87 exist, to reduce the GST payable on supplies of commercial accommodation for 28 or more days.

Overview of the relevant provisions

12. As a general rule, where you make a **taxable supply** of commercial residential premises you will be liable for GST. The GST Act treats differently, a supply of residential premises. Supplies of residential premises, other than new residential premises, are input taxed, regardless of your registration status.⁴ A supply may be by way of sale, or lease, hire or licence.

⁴ Subdivision 40-B.

13. Generally, where you make a taxable supply of **commercial accommodation** in commercial residential premises, the supply is subject to GST. The GST payable is 1/11th of the price. Special rules may apply to reduce the value upon which the GST is payable.⁵

14. You may apply the special rules when you make a taxable supply of long term accommodation to an individual in commercial residential premises.

15. For a taxable supply to fall within the meaning of long-term accommodation, several conditions must be met:

- the premises in which the supply of accommodation takes place must be commercial residential premises;
- the supply must be of commercial accommodation;
- the accommodation must be provided to an individual; and
- the commercial accommodation must be provided in the same premises for a continuous period of 28 days or longer.⁶

16. Where these conditions are met, the value upon which GST is calculated is reduced based on the extent to which you provide long-term accommodation:

- Where premises are predominantly for long term accommodation, the value of the supply of accommodation that is for 28 days or longer is reduced to 50% of the price of the total stay.
- Where the premises are not predominantly for long term accommodation, the reduction only applies to the 28th and each additional day.⁷

17. If you choose not to apply the special rules that are about long term stays, the supply is input taxed.⁸

Ruling with explanations

Part one: Commercial residential premises

Definition of commercial residential premises

18. The definition of commercial residential premises in section 195-1 is central to the interpretation of Subdivisions 40-B and 40-C

⁵ Division 87.

⁶ Division 87.

⁷ Sections 87-5 and 87-10.

⁸ Section 87-25 and Subdivision 40-B.

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and the special rules for long term accommodation in Division 87.

The Ruling focuses on paragraphs (a), (e) and (f) of the definition.

19. Paragraphs 20 to 30 contain a brief overview of the interpretation of each element of the definition. Key concepts in the definition are dealt with in detail in the sections that follow.

'a hotel, motel, inn, hostel or boarding house' (paragraph (a))

20. These premises are discussed fully under the subheading *'Hotels, motels, inns, hostels and boarding houses'*.

'premises used to provide accommodation in connection with a school' (paragraph (b))

21. The boarding facilities provided by schools, or by another organisation on behalf of or in connection with a school or schools, are commercial residential premises.

22. This does not necessarily mean that supplies of accommodation for students undertaking school courses will be subject to GST. Section 38-105 makes supplies of student accommodation to those undertaking primary, secondary or special education courses GST-free, where;

- the supplier of the accommodation also supplies the course; or
- the accommodation is provided in a hostel whose primary purpose is to supply such accommodation to students from rural or remote locations.

23. Other supplies of accommodation you make in boarding facilities or hostels are subject to the basic and special rules as they apply to commercial residential premises.⁹ This includes taxable supplies of accommodation made to teachers and staff.

'a ship that is mainly let out on hire in the ordinary course of a business of letting ships out on hire' (paragraph (c))

24. Where you let out a ship, such as a charter vessel, on a long or short term basis, the supply is subject to GST.

25. A lease or hire of a ship for 28 days or more is the supply of long-term accommodation, eligible for the special treatment given in Division 87. This applies despite the fact that ships are not residential premises. Their inclusion in the definition of commercial residential

⁹ Chapter 2 and Division 87.

premises ensures that section 87-15 applies to make the hiring-out of such a ship, a supply of commercial accommodation.

'a ship that is mainly used for entertainment or transport in the ordinary course of a business of providing ships for entertainment or transport' (paragraph (d))

26. The special treatment for long-term (28 days or more) stays applies to accommodation offered on ships used for entertainment or transport. Domestic cruise ships, for example, or ship-board hotels, fall into this category.

'a caravan park or a camping ground' (paragraph (e))

27. These premises are more fully discussed under the subheading *'Caravan parks and camping grounds'*.

'anything similar to residential premises described in paragraphs (a) to (e)' (paragraph (f))

28. Paragraph (f) includes in the definition of commercial residential premises, anything similar to the residential premises described in paragraphs (a) to (e). This means that to be considered under paragraph (f), the premises must be similar to a hotel, motel, inn, hostel, boarding house, premises used to provide accommodation in connection with a school, caravan park or camping ground. The ships in paragraphs (c) and (d) are not considered under this paragraph as they are not 'residential premises', as defined in section 195-1.

29. Paragraph (f) is discussed below under the subheading *'Premises similar to hotels, motels, inns, hostels and boarding houses'*.

'However it does not include premises to the extent that they are used to provide accommodation to students in connection with an education institution that is not a school.' (exclusion to the definition)

30. This paragraph excludes from the definition premises such as residential colleges or halls of residence on university campuses. Supplies of accommodation in these places are input taxed under section 40-35.

Hotels, motels, inns, hostels and boarding houses

31. These premises are commercial residential premises for the purposes of paragraph (a) of the definition. The terms are not defined

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in the GST Act and, therefore, take their ordinary or common meaning, subject to the context.¹⁰

32. The terms 'hotel', 'motel' and 'inn', by their ordinary meanings are largely synonymous. *The Macquarie Dictionary*¹¹ provides the following definitions:

<i>Hotel</i>	a building in which accommodation and food, and alcoholic drinks are available
<i>Motel</i>	a roadside hotel which provides accommodation for travellers in self-contained, serviced units, with parking for their vehicles.
<i>Inn</i>	a small hotel that provides lodging, food etc, for travellers and others
<i>Hostel</i>	1. A supervised place of accommodation, usually supplying board and lodging provided at a comparatively low cost, as one for students, nurses, or the like. 2. [cross reference] Youth hostel: a simple lodging place for young travellers.
<i>Boarding house</i>	a place, usually a home, at which board and lodging are provided.

33. Paragraph (f) of the definition provides that premises that are 'similar' to hotels, motels, inns, hostels or boarding houses are also commercial residential premises. The interpretative issue surrounding the definition of commercial residential premises, is centred on what things are sufficiently 'similar' to hotels, motels, inns, hostels and boarding houses, to be caught by paragraph (f).

Premises similar to hotels, motels, inns, hostels and boarding houses

The meaning of 'similar to'

34. Paragraph (f) broadens the definition of commercial residential premises. The purpose of paragraph (f) is to include premises that, while not in themselves covered by paragraphs (a),(b) or (e), exhibit characteristics that place them on a similar footing to those premises that are covered.¹²

35. The question of what are 'similar establishments' to hotels, inns and boarding houses, has been examined on several occasions by

¹⁰ *R v. Peters* (1886) 16 QBD 636, 640-2 and *Amalgamated Society of Engineers v. Adelaide Steamship Co Ltd* (1920) 28 CLR 129, 161-2.

¹¹ *The Macquarie Dictionary* (Macquarie University, 3rd ed, 1998).

¹² Things similar to the ships mentioned in paragraphs (c) and (d) are not considered under paragraph (f). The paragraph deals only with similar 'residential premises' and ships are not residential premises, under the definition in section 195-1.

the courts for the purposes of the Value Added Tax in the United Kingdom.¹³ In *The Lord Mayor and Citizens of the City of Westminster*, the Tribunal took the approach that a ‘similar establishment’ must have sufficient characteristics in common with the class of premises described, to allow them to be classed with them, rather than with premises of another kind.¹⁴ To determine this, the Tribunal examined the premises’ characteristics and compared them with the characteristics they identified for the class ‘hotel, inn, or boarding-house’ as a whole.¹⁵

36. This Ruling follows a similar approach to that taken by the Tribunal, in setting down the defining characteristics for commercial residential premises.

Characteristics of commercial residential premises

37. The characteristics set out below embody the ordinary or common meaning of the terms ‘hotel, motel, inn, hostel or boarding house’ as they are generally understood. At the same time, they are broad enough to include premises which are considered ‘similar’ to these. If the establishment you operate exhibits all five of the characteristics set out below, it is commercial residential premises under paragraph (a) or (f).

38. Note that these do not apply to paragraphs (b), (c), (d) or (e) or to premises ‘similar’ to those mentioned in (b) or (e).

39. The five characteristics are:

- (i) Multiple occupancy
- (ii) Holding out to the public
- (iii) Central management
- (iv) Services offered
- (v) Status of guests.

40. If the premises you operate do not exhibit all five of the characteristics, they are not commercial residential premises.

¹³ *The Lord Mayor and Citizens of the City of Westminster* (1988) 3 BVC 847; *Namecourt Ltd v. The Commissioners* (1984) 2 BVC 208,028; (1984) VATTR 22; *McGrath* (1989) 4 BVC 779; *McGrath v. Customs and Excise Commissioners* (1992) BVC 51.

¹⁴ *The Lord Mayor and Citizens of the City of Westminster* ibid.

¹⁵ (UK) *Value Added Tax Act 1994*, Schedule 9, Part II, Group 1, Item 1(d). Note that the GST definition of commercial residential premises includes fewer accommodation types, than the VAT excludes from the zero-rated treatment of ‘land’ (‘zero rated’ is equivalent to GST-free). The VAT specifically includes grants of rights to occupy ‘holiday accommodation’ as taxable (Item 1(e)), whereas the GST intends to include only those types of ‘holiday accommodation’ that are commercial residential in nature.

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41. If the premises you operate are composed of a number of strata titled, or other separately titled units, apartments, suites, cabins or villas, please also refer to '***Strata and other separately titled premises***' at paragraph 111 below.

42. Each of the five characteristics are italicised and appear under a bold, key-word subheading. They are each followed by a discussion.

43. In some cases, it may be a question of degree as to whether or not premises possess a particular characteristic. Where possible, the indicators of premises possessing each characteristic are outlined in the discussions below.

(i) Multiple occupancy

The establishment provides sleeping accommodation on a multiple occupancy basis. The establishment may be a building, a part of a building, a precinct within a building, or a collection of buildings. The establishment may be partly owner occupied.

44. It is a fundamental characteristic of hotels, motels, inns, hostels and boarding houses, that they are available to the public to be let on a multiple occupancy basis.

45. The scale of the premises, something conceptually similar to multiple occupancy, has been considered relevant in other jurisdictions. In a New Zealand case, Keane DJ considered scale in deciding whether premises were a 'boardinghouse' (sic) and hence a commercial dwelling under the (NZ) GST law.¹⁶

46. Premises that only offer accommodation to one person or a small group living or travelling together do not demonstrate the characteristic of multiple occupancy.

47. Premises limited to single occupancy, even where they are regularly let for short-term stays, for example, a cottage let as a weekender, do not have the characteristics of a hotel, motel, inn, hostel or boarding house. See also the section dealing with weekenders and farm stays at paragraph 70 and following.

¹⁶ *Case L75* (1989) 11 NZTC 1,435; and section 2 (NZ) *Goods and Services Tax Act 1985*.

(ii) Holding out to the public

The establishment holds itself out as premises that will receive travellers who are willing and able to pay for accommodation and / or that it will accept reservations or contracts to let accommodation to guests or lodgers.

48. For your premises to come within the ordinary and legal concepts of 'hotel, motel, inn, hostel or boarding house', you must hold them out as such. There are two separate concepts relevant to 'holding out': the presentation of the establishment to the public, and the purpose of the accommodation.

49. Under the common law and Australian statute, a hotel or inn is usually defined in the following terms:

*'any establishment held out by the proprietor as offering food, drink and if so required, sleeping accommodation, without special contract, to any traveller presenting himself who appears able and willing to pay a reasonable sum for the services and facilities provided and who is in a fit state to be received.'*¹⁷

50. The necessity of holding your premises out for hire is also a commercial reality. Premises that have no representations about them, made to the public, by way of advertising, naming or signage, have little chance of success in the market. If you do not consider that your premises need to be marked out as being for hire, then your operation is unlikely to be commercial in nature and does not have the character of a hotel, motel, hostel, inn or boarding house.

51. An indicator of premises being held out to the public is compliance with the necessary local and State regulatory requirements that exist for hotels, motels, bed and breakfasts and the like. Such regulations include zoning, building code and health regulations.

52. A large house, that accommodates an extended family or a group of acquaintances, some or most of whom pay rent or board, provides an example of premises that are not held out as commercial residential premises and, consequently, would not meet this characteristic. The household does not offer accommodation to the public and makes no representations that it would do so.

53. The provision of accommodation is the primary purpose of a motel, hostel or boarding house and similar premises. It is also one of the primary purposes of an hotel or inn (together with the service of food and drink).¹⁸

¹⁷ See the [Vic] *Carriers and Innkeepers Act (1958)* section 26. Other relevant State Acts contain similar wording.

¹⁸ *The Lord Mayor and Citizens of the City of Westminster* op. cit.

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54. Primary purpose was found to be significant in *International Students House*, a Tribunal case under the British VAT.¹⁹ In considering the phrase 'hotel, inn, boarding house or similar establishment', the Tribunal said '*such places have as their predominant characteristic the offer of use of accommodation for gain, that being the purpose of their existence.*'²⁰ The Tribunal also found that the purpose of International Students House was that of a charity, and that the care and social and cultural development of the foreign students it accommodated, distinguished it from hotels, inns and boarding houses.

55. Premises that offer accommodation subsidiary to another purpose, do not 'hold themselves out' as commercial residential premises. Examples include premises with the purpose of medical treatment, such as hospitals; employment, such as army barracks; religious devotion, such as monasteries; or detainment, such as prisons.

56. Conversely, accommodation packages that include or offer recreational activities such as sight-seeing, sports, self-improvement, painting or cookery courses, do not detract from the purpose of providing accommodation in resort style or similar premises. The provision of such things is a strong indicator of commercial residential premises.

(iii) Central management

The establishment is centrally managed and run in a business-like fashion, usually for profit. The management has some dominion over the premises as a whole, whether or not they own the property or any part of it. The management ordinarily accepts reservations, allocates rooms, receives payments and arranges the services provided throughout the premises.

57. It is a universal feature of hotels, motels and inns, that management or employees of management are present, with some facility for guest reception. It is part of the essence of these types of premises, that accommodation is hired together with certain services and facilities. Both reception and services depend on the standard and type of premises offered.

58. For an establishment to operate in a similar manner to a hotel, motel or inn it must have an owner or manager present, holding some dominion over the premises as a whole and managing them. Frequently, larger hotels, motels and inns have additional staff, who perform functions such as making bookings, receiving travellers,

¹⁹ *International Students House* (1996) BVC 2975.

²⁰ *International Students House* ibid.

taking payments and providing or arranging services for guests or lodgers. In some cases, however, the management presence may be limited in hours.

59. Under common law, the keeper of a boarding or lodging house hires accommodation under special contract with each lodger and retains control of the premises as a whole. It is a usual feature of hostels and boarding houses, that either the owner or the manager lives in the premises and is responsible for providing, not merely management and services, but daily meals as well.

(iv) Services

Services are provided to guests. These may include periodic cleaning (usually daily or weekly), provision of food, laundering services, telephone (usually through a centralised system, allowing the guest to be billed for calls made), and minor services, like wake-up calls or taxi bookings.

60. The tariff you charge usually includes amounts to cover the cost of cleaning and maintaining guests' rooms during their stay. Normally you would provide some access to meals or the facilities for guests to make and consume their own meals. Other examples of services include; providing telephones, replacing linen, laundry, and other, minor services, such as wake-up calls, or providing local information.

61. Guests' expectations of service levels vary with the style of accommodation and, to some extent, the tariff charged. An absence of services indicates that the premises are not commercial residential. Similarly, where guests are required to supply items such as towels or linen or anything else to make the premises fit for accommodation, the premises are less likely to be commercial residential.

(v) Status as guests

Those being provided with accommodation are guests, boarders or lodgers. Guests or lodgers can expect a reasonable amount of privacy from management, their staff and other guests, but not to the same level expected by a tenant.

62. Those who hire commercial accommodation have the status of guests, or lodgers. They have the right to occupy and enjoy the premises, but not to the extent of having a legal interest in the premises.²¹

²¹ See, for example, (Vic) *Carriers and Innkeepers Act 1958*, section 26(1). This definition is based on the common law as it applied to hoteliers and innkeepers.

63. It is an accepted part of the normal act of hiring a room in a hotel that management retain rights over it, such as the right to entry. This is a relevant determining feature, when such premises as holiday accommodation and serviced apartments are considered. If, for example, you enter into a residential tenancy agreement, your tenant does not have the status of a guest.

Application of the characteristics to common types of accommodation

64. Some common types of premises that supply accommodation are dealt with in the examples and explanations that follow.

Holiday apartments

65. The characteristics discussed above will identify those premises that are most similar to hotels, motels, inns, hostels or boarding houses. Holiday accommodation will sometimes fall into this category. These are usually premises in which all or nearly all the owners grant an entity the right to sub-let and manage their apartments.

Example 1

Alpha is a block of strata titled, individually owned apartments. Some apartments are owner-occupied, but most are offered for letting all year. All lettings are made by a manager through an on-site office. The manager acquired the right to use each apartment as rental accommodation from its owner, for a guaranteed return. The manager markets the apartments widely as holiday accommodation. Management staff take bookings, issue keys, settle accounts and attend to guest enquiries. Linen and towels are provided to guests and changed weekly or on departure. Tea and coffee making facilities are provided. There is no restaurant on the premises and no room service, as all the apartments are self-catering.

As a whole, Alpha exhibits all of the characteristics of premises that are 'similar' to a hotel, motel or inn. Alpha is commercial residential premises.²²

66. By contrast to the example above, holiday homes and apartments that you purchase to use personally, or to lend to friends and/or family are residential premises, rather than premises similar to hotels, motels, inns, hostels or boarding houses.

²² Section 195-1.

Example 2

Omega is a block of strata titled, individually owned apartments. The apartments are let to a comparable extent to Alpha. Items such as linen, towels and tea and coffee making facilities may be provided, but this varies from unit to unit. Unlike Alpha, owners let accommodation personally or through local real estate agents.

Keys are collected by arrangement. The body corporate maintains common areas but does not otherwise involve itself with occupants.

Although, as a whole, Omega provides accommodation on a multiple occupancy basis and offers some services, it does not exhibit all of the characteristics of commercial residential premises. Omega falls within the meaning of residential premises.²³

Serviced apartments

67. Serviced apartments may be offered for hire under a variety of terms. As a minimum they usually offer security and regular cleaning of guests' rooms. Some offer up to full hotel services (including in some cases, executive and secretarial services), but also provide self-catering facilities. They are popular for people working away from home for relatively long periods and for travellers who prefer to self-cater.

68. The set-up and management of serviced apartments is the strongest indication of whether they are commercial residential premises. It often occurs that 'boutique' hotels will offer some suites for long-term stays on a 'serviced apartment' basis. Such premises are clearly commercial residential premises.

69. Alternatively, some serviced apartments have minimal services and the management may be represented by nothing more on site than a security desk. Something more than this is necessary for the apartments to be commercial residential premises. An on-site presence, providing some level of service on demand, indicates that the premises are commercial.

Example 3

Chi Square apartments are a collection of 'serviced' apartments, advertised and let by the management, located off-premises. A guard staffs a security desk and provides keys to incoming guests. No other services are provided during occupants' stays, though cleaning is conducted by the management, after each departure. The apartments are equipped with kitchens for self-catering and direct dial telephones. There is no restaurant or room service.

²³ Section 195-1.

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Chi Square exhibits some of the characteristics of premises similar to hotels, motels and inns but the absence of services means that the apartments are not commercial residential premises.

Weekender cottages, farm stays and home stays

70. If you supply accommodation in a single detached or semidetached home on its own land, where the guest is granted the right to use the entire premises they are *not* commercial residential premises, regardless of the length of the stay. These premises are not in the nature of a hotel, motel, inn, hostel or boarding house.

Example 4

Pi Cottage is advertised for weekend stays in national holiday magazines. The cottage is self contained and accommodates a couple or a small family. The owner lives elsewhere and engages a letting agent. The house is cleaned after each stay. Breakfast provisions are included in the tariff.

Although Pi Cottage is held out as accommodation for hire and includes some services it does not offer multiple occupancy to guests and therefore is not commercial residential premises.

Example 5

Delta Farm Holidays is a farm-stay business conducted in association with an adjacent alpaca farm. Guests are invited to participate in the workings of the farm and stay in renovated farm buildings that sleep up to twelve in four separate suites. Accommodation is offered on a bed and breakfast basis and the suites are cleaned daily. The on site manager advertises the farm stays widely in national lifestyle magazines.

Delta Farm exhibits all of the characteristics of premises that are 'similar' to hotels, motels and inns. The business provides accommodation in commercial residential premises.

71. There is a distinction between letting a single home on a short term basis and letting a cottage or cabin among others within larger premises. The distinction also applies to resorts and some bed and breakfast accommodation.

72. Domestic bed and breakfast and farm-stay premises may fall into the category of commercial residential premises, if the activities are on a large enough scale and run in a manner that satisfies the defining characteristics.

73. If your farm stay or bed and breakfast are commercial residential premises, you should remember that you will only be liable

for GST on your supplies of commercial accommodation, if you are registered or required to be registered for GST.²⁴

74. Home-stays, where guests have the use of a private home either with or without the owners present, are not ordinarily commercial residential premises as they do not have the characteristic of multiple occupancy. Depending on the arrangements for the home stay, other characteristics may not be met. It is also generally the case that home stays are not run in a business-like manner.

Caravan parks and camping grounds

75. These are specifically included in the definition of commercial residential premises at paragraph (e) and therefore do not have to possess the defining characteristics to fall within the definition.

76. There are some differences between the way these premises operate and the operation of hotels and the like. Guests may pay to stay in a caravan or demountable home, or a permanent cabin or villa on the site. Alternatively, they may pay a fee to park their own caravan or demountable home on a site. All of these supplies are taxable under the basic rules, but may also receive concessionary treatment under Division 87.

77. When you provide a site for a caravan or demountable home for 28 days or more, it is a supply of long term accommodation. It does not matter whether the caravan is occupied for the whole period of the stay. If you supply long term accommodation, in a caravan or home park, you may choose to input tax all of your supplies of long term accommodation.²⁵ See the section on '*long term accommodation in caravan parks and camping grounds*' at paragraph 135 and following.

78. 'Home parks' in which sites for demountable 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.²⁶ The same rules apply to home parks as to caravan parks. The rental of a site is subject to GST, as is the rental of a home *in situ*.

²⁴ Operating commercial residential premises can be an enterprise for the purposes of GST (s.9-20). Investment in residential premises, by contrast is not, of itself an enterprise. You do not need to register for GST, however unless your turnover is \$50,000 or more (or \$100,000 or more, if you are a non-profit body). See sections 23-5 and 23-15.

²⁵ Section 87-25.

²⁶ Definition of commercial residential premises section 195-1.

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Example 6

Anatole operates Iota Caravan Park. The park provides tent sites, caravan sites and long term caravan or demountable home sites in designated zones. The long term sites are hired continuously by persons who make the site their long term residence or wish to leave their van or demountable on the site for weekend or holiday use. The park provides communal laundry and ablution blocks for guests. Power, water and sewerage is connected to the long-term sites.

Iota's premises are commercial residential premises by virtue of paragraph (e) of the definition. However, under section 87-25, Anatole is entitled to treat all of the supplies of long term accommodation (that is, site bookings of 28 days or more) as input taxed. The relevant inputs are those that relate to the zone in which the long term resident sites lie. When he supplies short-term accommodation, he charges GST under the basic rules at 1/11th of the price of the supply.

Part two: Residential premises

79. Under the GST law, supplies of residential premises are input taxed. There are two major exceptions to this, these are;

- sales of new residential premises; and
- supplies of commercial residential premises including supplies of accommodation in these.

80. Residential premises is defined as land or a building that:

- (a) is occupied as a residence; or
- (b) is intended to be occupied, and is capable of being occupied, as a residence;

and includes a floating home.²⁷

Characteristics of residential premises

81. Residential premises for the purposes of the GST includes land that is occupied or intended to be occupied as a residence and is capable of being occupied as a residence. Land, by extension, means buildings or structures related to the land.²⁸

82. Land that has no buildings attached is capable of being residential premises as some of the concepts of 'intended to be occupied' and 'capable of being occupied' are slightly different for land by itself and land with buildings respectively

²⁷ Definition of residential premises section 195-1.

²⁸ Section 22, *Acts Interpretation Act 1901*.

83. To be residential premises, land that has no buildings need only be intended for and capable of occupation as a residence at some time in the future. To be residential premises, land must have some of the facilities ordinarily associated with residences, such as water and sewerage, and should be zoned for residential occupancy. If land has any buildings attached, it is the character of the buildings that will determine whether or not the premises are residential.²⁹

84. The concept of residential premises is wider than that of commercial residential premises. There are no classes of premises given in the former definition.³⁰ The identity of residential premises must therefore be defined in the broadest terms.

85. The following are the characteristics common to residential premises that are **buildings**:

- (i) The premises provide the occupants with sleeping accommodation and the facilities for day to day living.
- (ii) The premises may be in any form, including detached buildings, semidetached buildings, strata-title apartments, single rooms or suites of rooms within larger residential premises.
- (iii) The tasks of day to day living (such as, preparing food, cleaning and laundering) are performed by the occupant, or by others, under private arrangements.
- (iv) The status of the occupant is most commonly that of owner, tenant or lessee.³¹ Any boarders, lodgers or guests occupy the premises by private arrangement with the owner, tenant or lessee.

86. Residential premises also includes a **floating home**.

Sleeping accommodation

87. The definition states that residential premises must be capable of occupation as a residence. To be a residence, under ordinary concepts, a place must be equipped for accommodation. This would normally be a characteristic inherent in the fabrication of the structure itself. That is, it should have the facilities required for normal, daily living. The building should have such things as accommodation for sleeping, eating and bathing, but it is not necessary that these things be arranged in a similar manner to a conventional house or apartment.

²⁹ Explanatory Memorandum accompanying the A New Tax System(Indirect Tax and Consequential Amendments) Bill, 1999 at paragraph 1.167.

³⁰ Definition of 'residential premises' section 195-1

³¹ In this context, use of the terms 'tenant' and 'lessee' does not necessarily mean that only the strict, legal sense is intended.

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88. Buildings that lack these basic features, are something less than either residential premises or commercial residential premises. Supplies of buildings or other structures without these characteristics are subject to GST under the ordinary rules, regardless of whether or not they are or have been at one time, occupied as some form of residence.

Form of the premises

89. The definition of commercial residential premises sets out types of premises to be covered. The definition of residential premises does not do this and from this it is clear that there is no intention to restrict the form or type of building, structure or piece of residential land that can be 'residential premises', provided it is fit for accommodation.

Services

90. It is usual for those who occupy residential premises to be largely responsible for their own care. That is, either they must cook, clean and launder for themselves, or provide for these things to be done by another, in some form of private arrangement (whether or not this is a paid arrangement). The salient factor is that these things are not arranged externally by the owner of the premises, but privately by the occupant. A possible exception to this comes about in the dormitory, barrack style residential accommodation made available to employees, here some services are necessarily provided by the owner of the premises, but this fact does not detract from the principle of there being a private arrangement.

Status of the occupant

91. There are a variety of arrangements by which residential premises may be supplied. Typically, residential premises are owner occupied, or supplied under a residential tenancy agreement.³² Under these agreements, tenants are entitled to quiet enjoyment of the premises.

92. Other, less formal arrangements also exist. People frequently occupy residential premises as guests, lodgers or boarders. There is a distinction between these arrangements and those in commercial residential premises, however. Guests, even paying guests, in residential premises usually have an informal, private arrangement for occupation.

³² Note. Each of the States has a Residential Tenancies Act governing residential tenancy agreements. See, for example the [NSW] *Residential Tenancies Act 1987*.

Application of the characteristics of residential premises

93. The following are examples of the application of the characteristics of residential premises.

Example 7

Tom purchases a small house by the sea. When not using it, he loans it to friends or lets it out. Even if Tom was registered for GST, his supplies of accommodation in the house would be input taxed, as the house is residential premises.

Example 8

Helen is a university student, who rents a large house and lets 3 rooms to other students to cover the costs. All are responsible for their own cooking and cleaning. Although the other students are lodgers, their arrangements with Helen are private. The property is not a boarding house or similar to one. The house is residential premises.

Example 9

Rotten Rho Pty Ltd sells its disused warehouse to a developer, for the purpose of converting it into apartments. Rotten Rho must account for GST on the sale. The warehouse is not residential premises as it is not fitted out for residential accommodation.

Some special cases***Accommodation that is residential premises******Employee accommodation***

94. If accommodation is provided at or close by the work place, by the employer, in premises controlled by the employer or an associate of the employer, the premises are residential premises.

95. The classic examples of accommodation provided by employers in premises that they control, are workers quarters on mine sites or on oil rigs.³³ These premises are owned and operated by, or under the control of, the employer or their associate. The same situation exists for teachers in remote locations, rural workers, such as shearers or fruit-pickers, medical staff in hospital quarters, and personnel such as police or the armed forces in barracks.

³³ See Case 54/95 95 ATC 447 at 453; 31 ATR 1264 at 1271.

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96. Although they may share some of the characteristics of commercial residential premises, they are essentially private arrangements, between employer and employee and as such are more in the nature of residential premises.

Floating homes

97. Floating homes, that are not capable of self-propulsion or of being adapted for self propulsion, are residential premises. This is because the definition of residential premises expressly includes them. Conversely, 'ships' that are capable of self propulsion are not residential premises.³⁴

98. Supply of a floating home by way of lease, hire or licence to occupy, is an input taxed supply under section 40-35. However, as floating homes are not real property they are subject to the basic rules of GST when sold.³⁵

99. Buildings on platforms such as houseboats that are capable of self-propulsion, are not covered by this definition. By contrast, the residential parts of large floating platforms, such as some of those used in oil and gas mining are residential premises.³⁶

Demountable housing

100. Demountable dwellings are buildings that are designed to be placed on a site for a number of years for residential accommodation and plumbed and wired in a similar way to a conventional house.

101. Demountable dwellings of this kind are input taxed if they are affixed to land and real property at sale. Demountable housing itself comes within the definition of residential premises, but section 40-65 only allows that residential premises that are real property, are input taxed at sale.³⁷

³⁴ Definitions of 'floating home' and 'ship' section 195-1.

³⁵ Section 40-65.

³⁶ Accommodation provided on an oil rig that is attached to the sea bed by pylons is also provided in residential premises, as the concept of 'land' also encompasses structures affixed to the sea bed.

³⁷ The reference in the definition of residential premises in section 195-1, to 'building' does not draw upon the concepts of fixture. That is, it is possible for a building, such as a demountable, to fall within the definition of residential premises, even though the effect of this is limited by the reference to real property in section 40-65.

An alternative view is acknowledged, that a building must be real property before it can be residential premises.

Accommodation that is not residential premises***Employee accommodation***

102. Employee accommodation that is provided by employers in hotels, hostels or the like, in premises not controlled by the employer or an associate of the employer may be commercial residential premises. This will depend on the character of the premises in question. The supplier of the accommodation is responsible for any GST implications of the supply.

Ships

103. Commercial residential premises can include **ships** that are let out for hire in the course of a business of letting ships out for hire, or providing ships for entertainment or transport. Ships are not residential premises if they are capable of self propulsion, or readily adaptable for self-propulsion. Most houseboats will not be residential premises, as they are readily adaptable for self-propulsion.

104. Even if you live on a ship permanently, it does not become residential premises, as it cannot meet the definition of floating home.

105. The fitting or use of an outboard motor is adapting a vessel for self propulsion.

Vehicles

106. Road vehicles including motor homes, caravans and campervans are not residential premises.

107. This includes caravans and motor homes, even if they are left on a site for permanent occupation. A supply of accommodation in a caravan may be a supply of commercial accommodation, if it takes place on a site in a caravan park.³⁸

108. Vehicles do not fit within the definition of residential premises as they are neither land nor buildings. Even when remaining stationary for a long period of time, they do not become structures affixed to the land, for the purposes of being 'land' under ordinary concepts.

Demountable housing

109. Demountable buildings that do not have the character of residential premises, that is those that are not fabricated with the facilities for residential accommodation (sleeping accommodation, kitchen, bathroom and toilet facilities) are not residential premises.

³⁸ Definition of commercial residential premises section 195-1.

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Supplies of demountable buildings that are not residential premises are subject to GST under the basic rules.

110. Supplies of new demountable housing not sold together with land, are subject to GST under the basic rules.³⁹

Strata and other separately titled premises

111. Commercial residential premises may comprise a collection of separately titled residential premises. For example, a hotel that consists of a number of strata titled units, suites or apartments may be operated as commercial residential premises.

112. Individual stratum apartments used aggregate to form commercial residential premises retain their character as residential premises for certain purposes.⁴⁰

113. If you supply accommodation in commercial residential premises comprising strata titled units that you have leased or hired from the owners, or have been granted the rights to use, you make a taxable supply. The supply of commercial accommodation is made by you, the operator, not by the owners of the individual units.

114. Strata and other separately titled residential premises retain their character as residential premises when sold and are input taxed, regardless of whether they are located within the precincts of commercial residential premises.⁴¹ The only exception is the first sale of new residential premises, which is subject to GST.⁴²

115. This is due to the nature of the definition of commercial residential premises. Each paragraph of the definition refers to the essential character of the premises and the class to which they belong, not merely the use to which they are put. A hotel has a set of physical characteristics, as well as use and management characteristics.

116. Residential premises are input taxed under the GST law unless they have the character of commercial residential premises. The first defining characteristic given in the ruling is multiple occupancy. This emphasises the difference between a single room or suite or home for hire, and a hotel or boarding house. A strata titled unit or suite cannot, by itself show the characteristics of commercial residential premises.

117. This is why an individual unit only takes on the character of commercial residential premises when it is aggregated with others and run by an entity with dominion over the whole premises, in the same manner as a hotel, motel, inn, or hostel.

³⁹ Subdivision 40-C.

⁴⁰ Section 195-1.

⁴¹ Section 40-65.

⁴² Sections 40-65 and 195-1.

118. Where residential premises are purchased by a registered entity, for the purpose of supplying them to another to use as a part of commercial residential premises, the acquisition is not for a creditable purpose, under section 11-15. This is because any subsequent supplies of those premises are input taxed. There are no input tax credits available in relation to the acquisition of residential premises.⁴³

Agent arrangements

119. In some cases, premises which operate in a similar manner to commercial residential premises, but are held by strata title or other separate title, are managed by agents on behalf of the unit owners, rather than an entity interposed between owners and the ultimate recipients of accommodation.

120. Agents letting accommodation for owners may take the form of on-site manager-agents, who operate the premises as though it was a hotel, providing services and continuity for guests. In these cases, manager-agents have not acquired any rights to premises from the title owners. It is the owners of the units, therefore, who are making the supplies of accommodation.

121. If the owners of the units are supplying accommodation through agents in this manner, these are supplies of *residential premises*. Section 40-35, which deals with residential rents states that a supply of premises is input taxed if the supply is of residential premises, *other than* commercial residential premises. Although the establishment may resemble commercial residential premises, each supplier, that is, each owner of a unit, cannot make a supply of commercial residential premises in their own right, as their unit does not have the characteristics of multiple occupancy, or central management. Each supply, therefore is of residential premises and as such, is input taxed.

122. The supply of an individual unit of accommodation, such as a room, suite, apartment, cabin or villa does not possess the characteristics of multiple occupancy or of central management. It lacks central management, as the owner of the unit is not present, while the agent who is present has no dominion over the premises.

Part three: Long-term accommodation in commercial residential premises

123. The GST payable on supplies of long term commercial accommodation in commercial residential premises is calculated on a

⁴³ Section 11-20.

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reduced value.⁴⁴ For the concessions to apply, several conditions must be met:

- the supply must be a taxable supply;
- the premises in which the supply of accommodation takes place must be commercial residential premises;
- the supply must be of commercial accommodation;
- the supply must be made to an individual; and
- the commercial accommodation must be provided in the same premises for a continuous period of 28 days or longer.

124. Where premises are predominantly for long term accommodation, the value of the supply of accommodation for 28 days or longer is reduced for GST purposes to 50% of its price.⁴⁵

125. Where premises are not predominantly for long term accommodation, the value of the part a long term stay that is for the 28th and any additional days, is reduced for GST purposes to 50% of its price.⁴⁶

Meaning of ‘commercial accommodation’

126. Under section 87-15, a right to occupy premises includes the right to occupy any part of commercial residential premises. This includes a site in a caravan park or camping ground, or the hire of a ship.

127. In the case of caravan parks and camping grounds, the ‘premises’ in question are the grounds themselves, rather than any specific accommodation in buildings. Thus, an owner who places their caravan on a site for a fee is occupying the premises. Whether or not they are physically occupying their caravan is, in this particular case, immaterial.

Meaning of ‘provided to an individual’

128. To attract the special treatment, under sections 87-5 or 87-10, long term accommodation must be ‘provided to an individual’. ‘Individual’ is defined to mean a natural person.⁴⁷ A taxable supply of commercial accommodation may be provided to an individual in cases where that individual is not the **recipient** of the supply.

⁴⁴ Sections 87-5 and 87-10.

⁴⁵ Section 87-5.

⁴⁶ Section 87-10.

⁴⁷ Section 195-1.

129. This does not prevent corporate entities from receiving concessionary treatment for acquisitions of long term accommodation. This is because the use of the term 'provided to an individual' is intended simply to identify the period of stay of each natural person whom receives accommodation.

130. For example, where a corporation books and pays for long-term accommodation for an employee, the employee is being provided with the accommodation, while the company is the recipient of the supply. The company is then able to receive the concessions in Division 87.

131. The provision of commercial accommodation to an individual may be to that individual alone, or to that individual together with others; as long as the others are not provided with the accommodation at their own expense.⁴⁸

Example 10

Theta Pty Ltd books and pays for three months accommodation at the Lambda Hotel for an employee, Sylvia. Her husband Mark joins her for weekends in the hotel. There is no additional charge for Mark.

The Lambda is providing accommodation to an individual, Sylvia. Mark's weekends are not charged for and are not counted as stays. Theta Pty Ltd is the recipient of the supply.

132. Section 87-20 only applies to individual stays of 28 days or more. Where employees stay sequentially under the same booking by the employer, it is each individual's length of stay, not the combined length of all the stays, that is taken into account in determining whether there is a long term stay. This is demonstrated in the next example.

Example 11

Theta Pty Ltd books another room for six weeks. The room is for the use of other employees. Raj stays in this room for two weeks; it is then occupied by Ross for the next two weeks; then Kevin for a further two weeks.

The supply to Theta Pty Ltd is for six weeks but the supplies to Raj, Ross and Kevin are of the provision of commercial accommodation to separate individuals. The six-week booking by Theta Pty Ltd is not a supply of long term accommodation as none of the three occupy room for more than 28 days or more. Division 87 does not apply.

⁴⁸ Paragraphs 87-20(a) and (b).

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Meaning of 'long-term accommodation'

133. For the purposes of section 87-20, an individual who is provided with long-term accommodation in a hotel, motel, inn, hostel, boarding house, caravan park, camping ground or similar premises does not need to physically occupy the premises for the entire duration of the stay for the stay to be continuous. For example, a guest who occasionally leaves the premises overnight to travel, will maintain continuity of the stay if they are charged for the days they are absent and their suite or room may not be let in their absence.

134. Commercial accommodation provided to an individual for a continuous period commences on the day on which the individual is first provided with the commercial accommodation, including any day prior to 1 July 2000.⁴⁹

Long term accommodation in caravan parks and camping grounds

135. It is common practice for caravan owners to leave their caravan at a caravan site for an extended period. For this they pay site fees regularly and have the right to use their caravan whenever they choose.

136. In the case of a caravan park, the right to occupy is granted when a site is hired for a caravan, even if the caravan is left unoccupied for most of the time. This effectively means that the special GST treatment for long term stays applies to supplies made to those who leave their caravans at a particular park.

137. The concessions in Division 87 apply to the base tariff you charge for the hire of a site. If your tariff usually includes things like linen and electricity, then these are subject to the concessions in Division 87.⁵⁰ If, however, you charge extra for these things, or add an extra charge for those periods when a caravan left on site is actually occupied, that extra charge is subject to GST at the rate of 1/11th of the GST inclusive price. There is no reduction in this liability, for supplies of long term accommodation.

Example 13

Florinda owns a caravan park where caravan owners are permitted to leave their caravans on site and occupy them whenever they choose. She charges a flat, monthly rate for the sites, but increases this base tariff, to cover water and electricity consumption, while the owners are occupying their caravans. She also hires linen, blankets and appliances like televisions and toasters for an

⁴⁹ Section 87-20.

⁵⁰ Section 87-15: these things are included in the supply of 'commercial accommodation', to which the concessions apply.

additional charge. Eighty percent of the caravans on her premises are used in this way. Her caravan park provides predominantly long-term accommodation.

The GST applicable to Florinda's site-hire rate (assuming that the caravan is on site for 28 days or more) is 1/11th of 50% of the price of the supply. The GST for linen, blanket and appliance hire is 1/11th of the price she charges, regardless of the period the site is occupied.

Meaning of 'predominantly for long-term accommodation'

138. If a large proportion of the individuals you accommodate stay for 28 days or more, you should work out whether your premises are **predominantly for long-term accommodation**, so that you may apply the special treatment in section 87-10. Where at least 70% of the individuals who are provided with commercial accommodation in your commercial residential premises are provided with that accommodation as long-term accommodation, your premises will be 'predominantly for long-term accommodation'.⁵¹

139. One of the following methods or a combination of both may assist you in calculating occupancy:

- (a) The actual occupancy of your premises for the twelve months preceding the month for which the booking is made.
- (b) Your projected occupancy for the twelve months following the month in which the booking is made.

140. If it is inappropriate to use either of these methods, a reasonable alternative may be adopted.

141. When looking at actual or projected occupancy, examine the number of supplies of accommodation, or the number of rooms occupied, for 28 days or more, rather than the number of people in each room. You may include bookings made by corporate entities for individuals, provided each individual stays for 28 or more days.

142. Where there are two or more individuals sharing a room, who are charged separately you may count each of them in calculating the 70% figure. This may occur where rooms are booked on an independent twin-share basis, or if you operate dormitory style commercial residential premises, such as a youth hostel.

⁵¹ Subsection 87-20(3).

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Definitions

143. The following terms are defined for the purposes of this ruling. Terms with asterisks are defined in section 195-1 of the GST Act.

Commercial accommodation

144. **Commercial accommodation** means the right to occupy the whole or any part of *commercial residential premises, including, if it is provided as part of the right so to occupy, the supply of:

- (a) cleaning and maintenance; or
- (b) electricity, gas, air-conditioning or heating; or
- (c) telephone, television, radio or any other similar thing.⁵²

Commercial residential premises

145. **commercial residential premises** means:

- (a) a hotel, motel, inn, hostel or boarding house; or
- (b) premises used to provide accommodation in connection with a *school; or
- (c) a *ship that is mainly let out on hire in the ordinary course of a *business of letting ships out on hire; or
- (d) a ship that is mainly used for *entertainment or transport in the ordinary course of a *business of providing ships for entertainment or transport; or
- (e) a caravan park or a camping ground; or
- (f) anything similar to *residential premises described in paragraphs (a) to (e).

However it does not include premises to the extent that they are used to provide accommodation to students in connection with an *education institution that is not a *school.⁵³

Enterprise

146. An **enterprise** is an activity or series of activities, done:

- (a) in the form of a business; or
- (b) in the form of an adventure or concern in the nature of trade; or

⁵² Section 87-15.

⁵³ Section 195-1.

(c) on a regular or continuous basis in the form of a lease,⁵⁴ licence or other grant of an interest in property; or...

Floating home

147. *floating home* means a structure that is composed of a floating platform and a building designed to be occupied as a residence that is permanently affixed to the platform, but does not include any structure that has means of, or is capable of being readily adapted for, self-propulsion.⁵⁵

Input taxed

148. If a supply is input taxed, then no GST is payable on the supply, and there is no entitlement to an input tax credit for anything acquired or imported to make the supply.

Long-term accommodation

149. (1) *Long-term accommodation* is provided to an individual if ^{*}commercial accommodation is provided, for a continuous period of 28 days or more, in the same premises:

- (a) to that individual alone; or
- (b) to that individual, together with one or more other individuals who:
 - (i) are also provided with that commercial accommodation; and
 - (ii) are not provided with it at their own expense (whether incurred directly or indirectly).

(2) For the purpose of working out the number of days in the period for which an individual is provided with ^{*}commercial accommodation:

- (a) count the day on which he or she is first provided with the commercial accommodation; and
- (b) disregard the day on which he or she ceases to be provided with commercial accommodation.⁵⁶

⁵⁴ Subsection 9-20(1).

⁵⁵ Section 195-1.

⁵⁶ Subsections 87-20(1) and (2).

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New residential premises

150. ***new residential premises*** means *residential premises that:

- (a) have not previously been sold as residential premises and have not previously been the subject of a *long-term lease; or
- (b) have been created through *substantial renovations of a building; or
- (c) have been built, or contain a building that has been built, to replace demolished premises on the same land.

To avoid doubt, if the residential premises are *new residential premises because of paragraph (a) or (c) of this definition, the new residential premises include land of which the new residential premises are a part.⁵⁷

Predominantly for long-term accommodation

151. *Commercial residential premises are ***predominantly for long-term accommodation*** if at least 70% of the individuals who are provided with *commercial accommodation in the premises are provided with commercial accommodation as *long-term accommodation.⁵⁸

Real property

152. ***real property*** includes:

- (a) any interest in or right over land; or
- (b) a personal right to call for or be granted any interest in or right over land; or
- (c) a licence to occupy land or any other contractual right exercisable over or in relation to land.⁵⁹

Recipient

153. ***recipient***, in relation to a supply, means the entity to which the supply was made.⁶⁰

Residential premises

154. ***residential premises*** means land or a building that:

⁵⁷ Section 195-1.

⁵⁸ Subsection 87-20(3).

⁵⁹ Section 195-1.

⁶⁰ Section 195-1.

- (a) is occupied as a residence; or
- (b) is intended to be occupied, and is capable of being occupied, as a residence;

and includes a *floating home.⁶¹

Ship

155. ***ship*** means any vessel used in navigation, other than air navigation.⁶²

Taxable Supply

156. You make a ***taxable supply*** if:

- (a) you make the supply for *consideration; and
- (b) the supply is made in the course or furtherance of an *enterprise that you *carry on; and
- (c) the supply is *connected with Australia; and you are *registered, or *required to be registered.

However, the supply is not a *taxable supply to the extent that it is *GST-free or *input taxed.⁶³

Your comments

157. If you wish to comment on this draft Ruling, please send your comments promptly by 20 April 2000 to:

Contact Officer:	Johanna Stewart or Kent Sawyer
Telephone:	(07) 3213 5610 or (07) 3213 5629
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⁶¹ Section 195-1.

⁶² Section 195-1.

⁶³ Section 9-5.

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Commissioner of Taxation**5 April 2000**

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