

# ***GSTR 2001/D3W - Withdrawal - Goods and services tax: when is a sale of real property a sale of new residential premises?***

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## Notice of Withdrawal

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### **Draft Goods and Services Tax Ruling**

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

Goods and Services Tax Ruling GSTR 2001/D3 is withdrawn with effect from today.

It is replaced by Goods and Services Tax Ruling GSTR 2002/D4, which issued today.

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**Commissioner of Taxation**

9 October 2002

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ATO references:  
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