

# ***GSTR 2011/D2W - Withdrawal - Goods and services tax: residential premises and commercial residential premises***

 This cover sheet is provided for information only. It does not form part of *GSTR 2011/D2W - Withdrawal - Goods and services tax: residential premises and commercial residential premises*



---

## Notice of Withdrawal

---

### Draft Goods and Services Tax Ruling

#### Goods and services tax: residential premises and commercial residential premises

Goods and Services Tax Ruling GSTR 2011/D2 is withdrawn with effect from today. It is replaced by GSTR 2012/D1.

1. The draft Ruling considers how Subdivision 40-B, Subdivision 40-C, and Division 87 of the *A New Tax System (Goods and Services Tax) Act 1999* apply to supplies of residential premises, commercial residential premises, and accommodation in commercial residential premises.
2. This draft Ruling is withdrawn and replaced by GSTR 2012/D1. The preliminary views expressed in the draft Ruling have been reviewed following consultation on the draft Ruling. The revised preliminary views are set out in GSTR 2012/D1.
3. This draft Ruling is replaced by GSTR 2012/D1. In addition, Goods and Services Tax Ruling GSTR 2000/20 *Goods and services tax: commercial residential premises* remains current. It is intended that GSTR 2000/20 will be withdrawn when GSTR 2012/D1 is finalised.

---

**Commissioner of Taxation**

22 February 2012

---

ATO references

NO: 1-37M9RRJ  
ISSN: 1443-5160  
ATOlaw topic: Goods and Services Tax -- Property and construction -- commercial residential premises  
Goods and Services Tax -- Property and construction -- non-commercial residential