



GSTR 2013/D2W - Goods and services tax: supplies made by an operator of a 'moveable home estate'

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 This document has changed over time. This is a consolidated version of the ruling which was published on *20 December 2013*



Notice of Withdrawal

Goods and Services Tax Ruling

Goods and services tax: supplies made by an operator of a 'moveable home estate'

Goods and Services Tax Ruling GSTR 2013/D2 is withdrawn with effect from today.

1. The draft Ruling considered whether a moveable home estate (previously referred to as 'home parks' in Goods and Services Tax Ruling GSTR 2000/20 *Goods and services tax: commercial residential premises*) is commercial residential premises and how section 9-5 and section 40-35 of the *A New Tax System (Goods and Services Tax) Act 1999* (GST Act) apply to the following transactions:

- (a) the supply by way of lease or licence of a moveable home site to a resident,
- (b) the supply by way of sale of a moveable home before it is placed on land and installed ready for occupation,
- (c) the supply by way of lease or licence of both a moveable home site and a moveable home to a resident, and
- (d) separate supplies of a moveable home site by way of lease or licence and a moveable home by way of sale to a resident.

2. The draft Ruling is being withdrawn following consideration of comments received over the course of the consultation period, which contend that moveable home estates are sufficiently similar to caravan parks for the purposes of paragraph (f) of the definition of commercial residential premises in section 195-1 of the GST Act. These comments support the alternative view set out at paragraph 72 of the draft ruling. Similarities to caravan parks include, amongst other things, the leasing of a site separately from a building and shared facilities.

3. The alternative view is considered reasonably open and accords with the longstanding GST treatment of moveable home estates. Accordingly, the Commissioner does not propose to disturb the existing GST treatment of moveable home estates.

4. Goods and Services Tax Ruling GSTR 2012/6 *Goods and services tax: commercial residential premises* has been updated to reflect the view that a home park is commercial residential premises in an addendum which issues today.

GSTR 2013/D2

Commissioner of Taxation

20 December 2013

ATO references

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