



WITHDRAWN - Input tax credits - input taxed supply or taxable supply -

 This cover sheet is provided for information only. It does not form part of *WITHDRAWN - Input tax credits - input taxed supply or taxable supply -*

 This document has changed over time. This is a consolidated version of the ruling which was published on *19 December 2012*



Notice of Withdrawal

Property and Construction Industry Partnership

Input tax credits – input taxed supply or taxable supply

The Goods and Services Tax Industry Issue titled *Input tax credits – input taxed supply or taxable supply* is withdrawn with effect from today.

1. The issue concerns whether a taxpayer makes an input taxed or taxable supply when leasing residential premises for use as a display home and therefore whether there is an entitlement to input tax credits on its acquisition.
2. The issue is being withdrawn because Goods and Services Tax Ruling GSTR 2012/5 *Goods and services tax: residential premises* sets out the view that the supply by way of lease of residential premises for use as a display home is an input taxed supply under section 40-35 of the *A New Tax System (Goods and Services Tax) Act 1999*.

Commissioner of Taxation

19 December 2012
