



GSTA TPP 068W - Goods and services tax: would the addition of a second storey to a single storey house constitute 'substantial renovations' so as to make the premises 'new residential premises'?

 This cover sheet is provided for information only. It does not form part of *GSTA TPP 068W - Goods and services tax: would the addition of a second storey to a single storey house constitute 'substantial renovations' so as to make the premises 'new residential premises'?*

 This document has changed over time. This is a consolidated version of the ruling which was published on *25 June 2014*



Notice of Withdrawal

Goods and Services Tax Advice

Goods and services tax: would the addition of a second storey to a single storey house constitute ‘substantial renovations’ so as to make the premises ‘new residential premises’?

Goods and Services Tax Advice GSTA TPP 068 is withdrawn with effect from today.

1. GSTA TPP 068 explained that the addition of a second storey to a single storey house would not constitute ‘substantial renovations’ so as to make the premises ‘new residential premises’ where, although the entire roof was removed, the existing ceilings were not replaced and only one room was affected by the conversion of a staircase.
2. GSTA TPP 068 is withdrawn as the Commissioner’s view regarding the meaning of ‘substantial renovations’ for the purposes of determining whether premises are ‘new residential premises’ under section 40-75 of *A New Tax System (Goods and Services Tax) Act 1999* is outlined in paragraphs 53 to 83 of the Goods and Services Tax Ruling GSTR 2003/3 *Goods and services tax: when is a sale of real property a sale of new residential premises?*
3. GSTR 2003/3 also includes examples which provide guidance on distinguishing between substantial and non-substantial renovations.
4. GSTA TPP 068 is therefore a duplication of an existing ATO view and is no longer required.

Commissioner of Taxation

25 June 2014

ATO references

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GSTA TPP 068

Page 2 of 2

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