



GSTA TPP 072A1 - Addendum - Goods and services tax: If a purchaser of residential units is granted possession of the units and demolishes them prior to settlement, is the real property supplied at the time possession is granted?

 This cover sheet is provided for information only. It does not form part of *GSTA TPP 072A1 - Addendum - Goods and services tax: If a purchaser of residential units is granted possession of the units and demolishes them prior to settlement, is the real property supplied at the time possession is granted?*

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Addendum

Goods and Services Tax Advice

Goods and services tax: if a purchaser of residential units is granted possession of the units and demolishes them prior to settlement, is the real property supplied at the time possession is granted?

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Goods and Services Tax Advice GSTA TPP 072 to update the Date of Effect section to reflect the amendments within the *Tax Laws Amendment (2010 GST Administration Measures No. 2) Act 2010* which came into effect on 1 July 2010.

GSTA TPP 072 is amended as follows:

1. Application of this GST Advice

Omit the paragraphs; substitute:

Application of this GST Advice

This Advice applies [to tax periods commencing] both before and after its date of issue. However, this Advice will not apply to taxpayers to the extent that it conflicts with the terms of a settlement of a dispute agreed to before the date of issue of this Advice (see paragraphs 75 and 76 of Taxation Ruling TR 2006/10).

2. Related Rulings/Determinations/GST Advice

Insert:

Related Rulings/Determinations/GST Advice:
TR 2006/10

3. Legislative references

Insert:

Legislative references:
TAA 1953 Sch 1 Div 358

This Addendum applies on and from 1 July 2010.

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Commissioner of Taxation

31 October 2012

ATO references

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ATOlaw topic: Goods and Services Tax ~~ Property and construction ~~
real property