

***GSTB 2003/2W - Goods and services tax: Long-term accommodation at marinas***



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## Notice of Withdrawal

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### Goods and Services Tax Bulletin

#### Goods and services tax: Long-term accommodation at marinas

Goods and Services Tax Bulletin GSTB 2003/2 is withdrawn with effect from today.

1. The Bulletin explains the GST treatment of supplies of marina berths as long-term accommodation.
2. The Bulletin is being withdrawn as the views expressed in it have been set out in:
  - Goods and Services Tax Ruling GSTR 2012/6 *Goods and services tax: commercial residential premises*; and
  - Goods and Services Tax Ruling GSTR 2012/7 *Goods and services tax: long-term accommodation in commercial residential premises*.

The Bulletin has been withdrawn and replaced due to developments in Australian case law on GST since GSTB 2003/2 was issued and to provide greater clarity on the application of the Commissioner's views.

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**Commissioner of Taxation**

19 December 2012

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ATO references

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ATOlaw topic: Goods and Services Tax ~~ Property and construction ~~ other