# *GSTD 2004/3W - Goods and services tax: is a supply of rights to accommodation a supply of real property for the purposes of the A New Tax System (Goods and Services Tax) Act 1999?*

This cover sheet is provided for information only. It does not form part of *GSTD 2004/3W - Goods and services tax: is a supply of rights to accommodation a supply of real property for the purposes of the A New Tax System (Goods and Services Tax) Act 1999?*

This document has changed over time. This is a consolidated version of the ruling which was published on *22 August 2018*

# Notice of Withdrawal

## Goods and Services Tax Determination

Goods and services tax: is a supply of rights to accommodation a supply of real property for the purposes of the *A New Tax System (Goods and Services Tax) Act 1999*?

Goods and Services Tax Determination GSTD 2004/3 is withdrawn with effect from today.

1. GSTD 2004/3 is about whether supplies of rights to accommodation that are connected with Australia, under the *A New Tax System (Goods and Services Tax) Act 1999* (GST Act), may be taxable supplies and subject to goods and services tax (GST). It explains when a supply of a right to accommodation is connected with Australia under subsection 9-25(4) of the GST Act.

2. Goods and Services Tax Ruling GSTR 2018/1 *Goods and services tax: supplies of real property connected with the indirect tax zone (Australia)* explains when a supply of real property is connected with Australia under subsection 9-25(4) and therefore replaces GSTD 2004/3.

**Commissioner of Taxation**
22 August 2018

ATO references
NO: 1-AGGKRHV
ISSN: 2205-6157

**© AUSTRALIAN TAXATION OFFICE FOR THE COMMONWEALTH OF AUSTRALIA**

You are free to copy, adapt, modify, transmit and distribute this material as you wish (but not in any way that suggests the ATO or the Commonwealth endorses you or any of your services or products).