


GSTD 2010/1W - Goods and services tax: are there GST consequences where a land owner engages the services of an associate to arrange construction of residential premises for lease under an arrangement described in Taxpayer Alert TA 2009/5?

 This cover sheet is provided for information only. It does not form part of *GSTD 2010/1W - Goods and services tax: are there GST consequences where a land owner engages the services of an associate to arrange construction of residential premises for lease under an arrangement described in Taxpayer Alert TA 2009/5?*



Notice of Withdrawal

Goods and Services Tax Determination

Goods and services tax: are there GST consequences where a land owner engages the services of an associate to arrange construction of residential premises for lease under an arrangement described in Taxpayer Alert TA 2009/5?

Goods and Services Tax Determination GSTD 2010/1 is withdrawn with effect from today.

1. Goods and Services Tax Determination GSTD 2009/D2 was issued on 16 December 2009. GSTD 2009/D2 was incorrectly finalised on 11 August 2010 when an unauthorised document dated 28 April 2010 was published in error to ato.gov.au as GSTD 2010/1.
2. GSTR 2010/1 Goods and services tax: application of Division 165 of *A New Tax System (Goods and Services Tax) Act 1999* where a land owner engages the services of an associate to arrange construction of residential premises for lease under an arrangement described in Taxpayer Alert TA 2009/5, is the official version, issued on 29 September 2010.

Commissioner of Taxation

29 September 2010

ATO references

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ATOlaw topic: Goods and Services Tax ~ Miscellaneous rules ~ anti-avoidance
Goods and Services Tax ~ Miscellaneous rules ~ associates
Goods and Services Tax ~ Property and construction ~ new residential premises