GSTR 2000/20W - Withdrawal - Goods and Services Tax: commercial residential premises

This cover sheet is provided for information only. It does not form part of *GSTR 2000/20W - Withdrawal - Goods and Services Tax: commercial residential premises*

This Ruling has been replaced by GSTR 2012/5, GSTR 2012/6 and GSTR 2012/7

This document has changed over time. This is a consolidated version of the ruling which was published on *19 December 2012*

Generated on: 26 November 2026, 02:47:43 AM

Notice of Withdrawal

Goods and Services Tax Ruling

Goods and services tax: commercial residential premises

Goods and Services Tax Ruling GSTR 2000/20 is withdrawn with effect from today.

1. The Ruling sets out the Commissioner's view on the application of the *A New Tax System (Goods and Service Tax) Act 1999* to supplies of residential premises, commercial residential premises and long-term accommodation in commercial residential premises.

2. The matters addressed in the Ruling are now dealt with in:

- Goods and Services Tax Ruling GSTR 2012/5 *Goods and services tax: residential premises*;
- 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;*

which issue today. The Ruling has been withdrawn and replaced due to developments in Australian case law on GST since GSTR 2000/20 was issued and to provide greater clarity on the application of the Commissioner's views.

3. It is replaced by GSTR 2012/5, GSTR 2012/6 and GSTR 2012/7.

Transitional provisions

4. GSTR 2012/6 contains a transitional provision that will allow taxpayers to continue to rely on the view expressed in paragraph 132 in GSTR 2000/20 concerning 'home parks' until the Commissioner publishes a final view on this issue.

Commissioner of Taxation
19 December 2012

ATO references
NO: 1-4EU3UC4
ISSN: 1443-5160
ATOlaw topic: Goods and Services Tax ~~ Property and construction ~~ commercial residential premises