

# Cover sheet for: GSTR00/20

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⚠ This cover sheet is provided for information only. It does not form part of the underlying document.

⚠ This Ruling has been replaced by [GSTR 2012/5](#), [GSTR 2012/6](#) and [GSTR 2012/7](#)

⚠ This document has changed over time.

## GSTR00/20 history

21 June 2000	<b>Original ruling</b>	
15 November 2000	<b>Consolidated ruling</b>	Erratum
19 December 2001	<b>Consolidated ruling</b>	Addendum
5 July 2006	<b>Consolidated ruling</b>	Addendum
31 October 2012	<b>Consolidated ruling</b>	Addendum
You are here →	19 December 2012	<b>Withdrawn</b>



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# Notice of Withdrawal

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## 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Goods and Services Tax Ruling GSTR 2000/20 is withdrawn with effect from today.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 The Ruling has been withdrawn and replaced due to developments in Australian case law on GST since GSTR 2000/20 was issued and to provide greater clarity on the application of the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.

# **GSTR 2000/20**

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ATO references

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ATOlaw topic: Goods and Services Tax ~~ Property and construction ~~  
commercial residential premises