

**TO THE HONOURABLE THE SPEAKER AND MEMBERS OF
THE HOUSE OF REPRESENTATIVES**

This petition of certain citizens and residents of Australia draws the attention of the House to GSTR 2013/D2 (a draft Goods and Services Tax Ruling issued by the Australian Taxation Office on 30 October 2013). The proposed consequences of GSTR 2013/D2 are that:

1. a "moveable home estate" is not "commercial residential premises" for the purposes of section 195-1 of the GST Act; and
2. therefore, Division 87 of the GST Act (which facilitates a GST exemption or a GST concessionary rate to be applied to rent payments paid by owners of "moveable homes" to owners of "moveable home estates") does not apply; and
3. therefore, owners of "moveable homes" will be required to pay GST at the full rate of 10% on all rent payments paid to owners of "moveable home estates".

We therefore ask the House to stop this tax hike on moveable home estate rent payments by amending the definition of "commercial residential premises in section 195-1 of the GST Act to specifically include a "moveable home estate".