

# AUSTRALIAN GST JOURNAL

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### **GST and property apportionment: “The Wisdom of Solomon” – Mark Bird and Brad Miller**

Property development is an uncertain business, especially in these uncertain times. Coupled with this is the GST complexity associated with developments that generate mixed supplies (taxable GST-free and input taxed). The authors tackle these complex issues, with a specific focus on the Development of a Retirement Village. They consider the Commissioner’s current position in GSTR 2011/1 as well as examining the appropriateness of some of the legal reasoning in that Ruling. The authors also consider overseas case law as well as the comparable income tax positions when it comes to apportionment positions. They also contemplate what GST treatment a property developer should adopt and specifically how should the developer determine its entitlement to input tax credits (if at all). .....	39
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