

## TO THE HOUSE OF REPRESENTATIVES

Petitioners from Bungalows Park, Terrigal, NSW, refer you to the ATO's Draft Ruling (DR) which overturns the current ruling that 'moveable home parks ('home parks') are like caravan parks and are 'commercial residential premises' and therefore not subject to GST. Home parks are also known as 'manufactured' or 'relocatable' home villages, 'village parks' and, in a Bill currently before the NSW Parliament, 'Residential (Land Lease) Communities'. Bungalows contains 140 dwellings.

The DR argues that home parks should no longer be regarded as 'commercial residential premises' due to their provision of long term occupancy rights similar to retirement villages.

### Reasons for Petition

1. A 10% increase on site fees following on from liability for GST will cause hardship for the many age and disability pensioners caring for themselves in home parks, 95% of residents.
2. The DR's reasoning that home parks are not like caravan parks but like retirement villages is erroneous. Basic similarities are: lack of land ownership; dwellings owned and maintained by residents and bought and sold in a private market (unlike retirement villages); NO personal services for residents, including age or disability pensioners (unlike retirement villages). What 'goods and services' are there to tax? These features characterise GST-free renters of accommodation in the general community.

### Request for Action

That should the Taxation Commissioner accept the Draft Ruling, that the House proceed to amend the GST legislation so as to maintain home parks within GST exempt categories.