External Supplies (Sales) of Real Property by way of Lease, Licence or Similar Arrangement

Revenue
Real Property Supplied

Is it real property on which 100% ITC's have been claimed?
Yes → Taxable @ 5%
   Tax Code TS
No →
   Is it a parking space?
Yes → Taxable @ 5%
   Tax Code TS
No →
   Is it short term accommodation (less than one month)?
Yes → Taxable @ 5%
   Tax Code TS
No →
   Is it long term accommodation (one month or more)?
Yes → GST Exempt
   Tax Code ES
No →
   Is it a lease (other than short term accommodation) for a period of less than one month?
Yes → Taxable @ 5%
   Tax Code TS
No →
   Is it a licence to use real property?
Yes → Taxable @ 5%
   Tax Code TS
No →
   Is it a supply (other than accommodation) for a period of one month or more on real property that has not been elected as commercial? (Refer to Special Situations/GST on Rentals of Real Property for a list of buildings that have been elected as commercial.)
Yes → GST Exempt
   Tax Code ES
No →
   Is it a supply (other than accommodation) for a period of one month or more on real property that has been elected as commercial?
Yes → Taxable @ 5%
   Tax Code TS
No →
   Is it any other supply of real property? (i.e. vacant land for a period of at least one month)
Yes → GST Exempt
   Tax Code ES

Note: If the supply is to a tax exempt entity, the supply becomes Zero-rated
   Tax Code ZS

Note: Long term rental of real property means "continuous" use for a period not less than one month

Note: All supplies of real property by way of sale are the responsibility of the office of Real Estate & Development