

**From:** [Andrew Rushworth](#)  
**To:** [GSTProperty](#)  
**Subject:** Submission on Draft Legislation - Improving the integrity of GST on Property Transactions  
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This legislation will impact negatively on buying sentiment with the new house/land development industry.

Most buyers are aware that they are paying GST on their purchase, but it is often not front of mind, as the GST is rolled up into the purchase price of the house/land - pricing will typically be shown as "GST inclusive", rather than a stated amount.

The proposed legislation will make the GST amount very prominent in the mind of the buyer (as they will be responsible for it's payment) and I submit will have an overall negative impact in the market place.

Once the GST is more prominent in the mind of the purchaser it further creates incentive "to get down the amount of GST they are paying" - further strengthening the cash economy.

I submit that the legislation should make a provision for exemption where the provider of the taxable supply has a proven good tax compliance record. This would encourage house/land development entities to obtain (and maintain) good tax compliance. It would also promote a sound principle that where you do the right thing, the Government has less interference/ impact in your business and tax affairs.

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