Flowchart 1 - GST withholding

Is land supplied residential premises or potential residential land?

- **Neither**
  - No notification
  No withholding

- **Residential premises**
  - **New residential premises?**
    - **No**
      - Notification
      No withholding
    - **Yes**
      - See flowchart 2

- **Potential residential land**
  - See flowchart 3
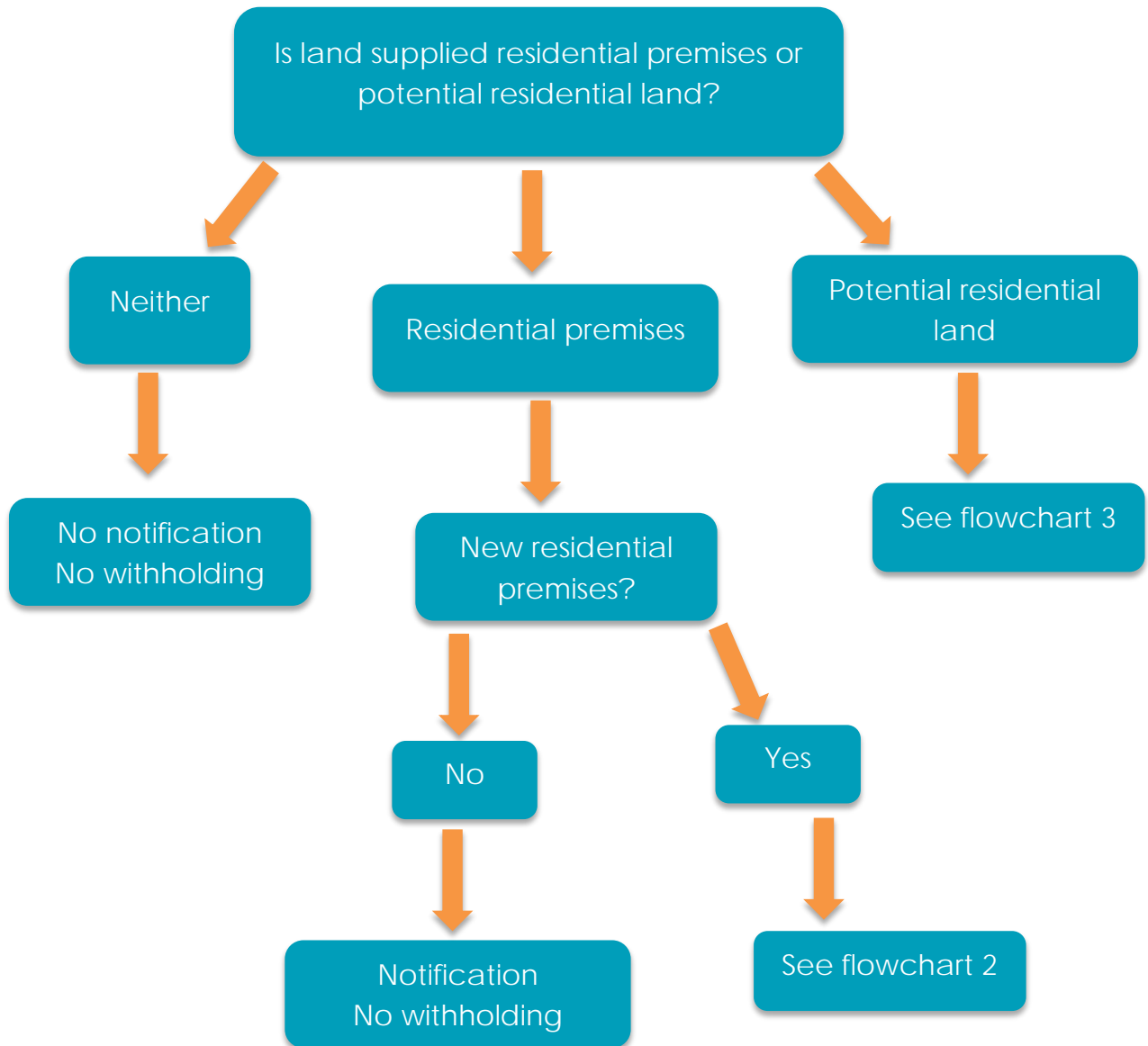
Flowchart 2 - GST withholding

New residential premises

↓

Created by 'substantial renovations'?

├─ **Yes** → **Notification No withholding**

└─ **No** → **Are premises 'commercial residential premises'?**

  ├─ **Yes** → **No notification or withholding**

  └─ **No** → **Notification and if taxable, withholding**
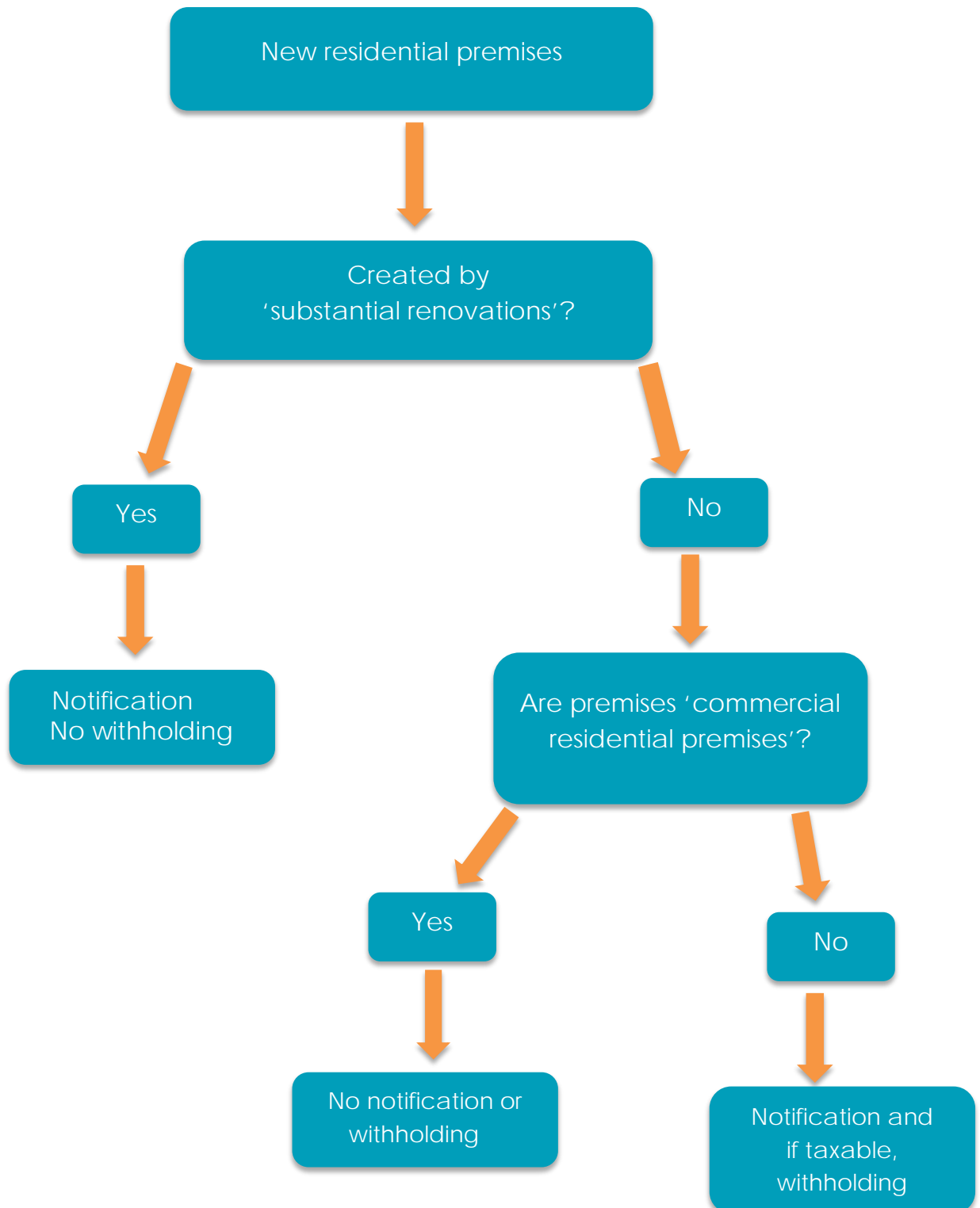
Flowchart 3 - GST withholding

Potential residential land

↓

Included in property subdivision plan?

├─ Yes
│   ↓
│   Contains a building in use for commercial purpose?
│   ├─ Yes
│   │   ↓
│   │   No notification
│   │   No withholding
│   └─ No
│   ↓
│   Recipient registered for GST and acquires for creditable purpose?
│   ├─ Yes
│   │   ↓
│   │   No notification or withholding
│   └─ No
│   ↓
│   Notification and if taxable, withholding
└─ No
    ↓
    Supplier notification
    No withholding