A purchaser has a GST withholding obligation if

The purchaser is the recipient of a taxable supply

A supply is a taxable supply if

The supply is by way of the sale or long-term lease and

The supply is of residential premises

The supply is of residential premises if

The supply is of new residential premises and

The supply is of potential residential land

The supply is not of new residential premises if

The supply of new residential premises has been created through substantial renovations, or

The supply is a ‘commercial residential premises.’

The supply is of potential residential land if

The land is permissible to use for residential premises and

The land does not contain any buildings

\*\* Land is permissible to use for residential premises= residential zoning allows it