



We are running a bit late this month due to work on the review of the Act and the sudden confusion over the GST and from what we understand, park operators are just as confused which is understandable because it all seems to revolve around whether the modern purpose built residential parks homes are relocatable or not. Should be an interesting exercise, ARPQ has written to the Queensland Housing Minister, The Federal Social Services Minister, the Prime Minister and the Commissioner of Taxation, we also have our colleagues in the other States (NARPAC) doing the same.

#### What's it all about

Our understanding is that when the Howard Government introduced the GST into our lives, home owners living in residential parks as long stay tenants were excused from paying the GST although some parks do charge 5% GST on the site fees. It would now seem that the whole issue according to the Tax Office was based on the fact that the homes in these long stay parks were/are relocatable and without going into taxation law, it was decided that home owners in these parks should not be charged the 10% GST. This was a sound suggestion because residents of these parks were mainly pensioner retirees; we had done our bit for this great country.

It later became obvious to some, especially after the 2003 Act that these parks were a virtual gold mine and even though the Act clearly defines a manufactured home as being relocatable, the government of the day sat back and allowed park operators to deliberately breach the Act. This is virtually admitted in the 2008 review of the Act when the Minister for Fair Trading openly admitted that *"Manufactured homes are in essence permanent structures no easier or cheaper to relocate than ordinary site-built homes"*.

Now of course the Taxation Office see homes in the modern purpose built homes for what they are, permanent fixtures under a perpetual lease agreement. Undoubtedly, there are arguments for and against for this progress but what has not changed from the original GST decision is the fact that pensioner retirees still live in these homes and any structure can be moved or relocated. Hence, ARPQ have put our argument to those mentioned at the beginning of this newsletter.

#### On a more pleasant note

Glen Franklin our ARPQ President has been putting his corporate knowledge to use and has been very busy establishing business links with such companies as APIA Insurance, Connect Hearing and Travel Masters. These companies as business links with ARPQ are intended to give our members the opportunity to get better deals and in addition to this, ARPQ will be running a service for home owners to advertise their home for sale on our website and this is only the start.

At the moment our website is being updated along with a website for NARPAC the national body of home owners living in residential parks throughout Australia, all that we ask is that members be very patient while all this is being discussed and organised, it is a lot of work especially when we are also working on the review of the Act.

#### New Committee Member

We have hopefully filled the vacancy on the ARPQ committee that was not filled at the AGM. We have asked Ms Beryl Dwyer of Gumtrees Eco Village at Greenbank to join us. Beryl has agreed and has a background in Real Estate and Property Management and will bring further valuable skill sets to ARPQ.

#### The Newsletter

In the New Year we intend to broaden the scope of the newsletter to a more gazette/journal type publication containing more information. Because of this change we will go to a bi monthly or quarterly publication but we will keep special bulletins on the new website as news items arise. December will also be a busy time for us as it is for everyone so if we miss the December newsletter we wish all our members compliments of the season and thank you for your support and lets hope that common sense will prevail in the Act review and we get our balance of interest we have worked so hard for.

David Paton  
Hon Sec