

# ***GSTR 2009/2A1 - Addendum - Goods and services tax: partitioning of land***

⚠ This cover sheet is provided for information only. It does not form part of *GSTR 2009/2A1 - Addendum - Goods and services tax: partitioning of land*

⚠ View the [consolidated version](#) for this notice.



---

## Addendum

---

### Goods and Services Tax Ruling

#### Goods and services tax: partitioning of land

This Addendum amends GSTR 2009/1 to reflect the release of the *A New Tax System (Goods and Services Tax) Margin Scheme Valuation Requirements Determination MSV 2009/1*.

#### **GSTR 2009/2 is amended as follows:**

**1. Footnote 80**

At the end of the footnote; insert:

; and *A New Tax System (Goods and Services Tax) Margin Scheme Valuation Requirements Determination MSV 2009/1*

**2. Other references**

Insert:

- *A New Tax System (Goods and Services Tax) Margin Scheme Valuation Requirements Determination MSV 2009/1*

---

#### **Commissioner of Taxation**

3 March 2010

---

#### ATO references

NO: 1-1V13R6K

ISSN: 1443-5160

ATOlaw topic: Goods and Services Tax -- Property and construction margin scheme  
Goods and Services Tax -- General rules and concepts supply  
Goods and Services Tax -- General rules and concepts -- taxable supplies  
Goods and Services Tax -- Rules for entity types -- trusts  
Goods and Services Tax -- Rules for entity types -- partnerships  
Goods and Services Tax -- Joint venture  
Goods and Services Tax -- General rules and concepts -- course or furtherance of enterprise  
Goods and Services Tax -- General rules and concepts -- consideration  
Goods and Services Tax -- Property and construction -- real property