

# ***GSTR 2009/2A2 - Addendum - Goods and services tax: partitioning of land***

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## Addendum

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### Goods and Services Tax Ruling

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

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Goods and Services Tax Ruling GSTR 2009/2 to:

- reflect the amendments to the *A New Tax System (Goods and Services Tax) Act 1999* (GST Act) which were made by *Tax and Superannuation Laws Amendment (2012 Measures No. 1) Act 2012*. In particular it reflects the amendment that inserted section 9-17 into the GST Act. Section 9-17 contains exclusions from the meaning of 'consideration' formerly contained in subsection 9-15(3). Section 9-17 is now also referred to in the definition of 'consideration' as defined by section 195-1. The amendments apply to payments made on or after 1 July 2012.
- update references to legislation and relevant rulings that have issued since the Ruling was issued.
- update the Date of Effect section of the ruling.

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

##### **1. Paragraph 6**

Omit the paragraph; substitute:

6. This ruling applies both before and after its date of issue. However, this Ruling will not apply to taxpayers to the extent that it conflicts with the terms of a settlement of a dispute agreed to before the date of issue of this Ruling (see paragraphs 75 and 76 of taxation ruling TR 2006/10).

6A. Changes made to this Ruling by Addenda that issued on 3 March 2010 and 4 September 2013 have been incorporated into this version of the Ruling.<sup>4A</sup>

##### **2. Paragraphs 9 and 10**

Omit the paragraphs.

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<sup>4A</sup> Refer to each Addendum to see how that Addendum amends this Ruling.

### 3. Footnote 24

Omit the footnote; substitute:

24 Sections 9-15 and 9-17.

### 4. Paragraph 87

Omit 'section 9-15'; substitute 'sections 9-15 and 9-17.'

### 5. Related Rulings / Determinations

Omit:

GSTR 1999/1

### 6. Legislative References

Omit:

TAA 1953 Sch 1 105-60

Insert:

ANTS (GST) Act 1999 9-17

TAA 1953 Sch 1 Div 358

This Addendum applies on and from 1 July 2012.

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## Commissioner of Taxation

4 September 2013

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### ATO references

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