


GSTR 2009/2A3 - Addendum - Goods and services tax: partitioning of land

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Addendum

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 clarify when an entity makes a supply as a result of the decision of the High Court in *Commissioner of Taxation v. MBI Properties Pty Ltd* [2014] HCA 49.

GSTR 2009/2 is amended as follows:

1. Paragraph 6A

Omit the paragraph and footnote 4A; substitute:

6A. Changes made to this Ruling by Addenda that issued on 3 March 2010, 4 September 2013 and 20 December 2017 have been incorporated into this version of the Ruling.

2. Paragraph 52

Omit the paragraph and footnote 34; substitute:

52. In Goods and Services Tax Ruling GSTR 2006/9 *Goods and services tax: supplies*, the Commissioner takes the view that an entity will make a supply if it provides something of value to another entity. For example, a co-owner will provide something if it takes action to transfer property to another co-owner.³⁴

3. Paragraph 53

Omit the paragraph and footnotes 35, 36 and 37.

4. Paragraph 56

Omit the fourth and fifth sentences, substitute; 'In accordance with the Commissioner's view, in order to make a supply a co-owner has to provide something to another entity.'

5. Case references

Insert:

- Commissioner of Taxation v. MBI Properties Pty Ltd [2014] HCA 49.

³⁴ See paragraphs 71 to 91 of GSTR 2006/9. See also *Commissioner of Taxation v. MBI Properties Pty Ltd* [2014] HCA 49.

GSTR 2009/2

Page 2 of 2

This Addendum explains the Commissioner's view of the law as it applies both before and after its date of issue.

Commissioner of Taxation

20 December 2017

ATO references

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Enterprise ~~ Course or furtherance
Goods and services tax ~~General rules and concepts ~~
Consideration
Goods and services tax ~~ Property ~~ Other

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