


GSTR 2009/1A1 - Addendum - Goods and services tax: general law partnerships and the margin scheme

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Addendum

Goods and Services Tax Ruling

Goods and services tax: general law partnerships and the margin scheme

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 2009/1 is amended as follows:

1. Footnote 14

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

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ATOlaw topic: Goods and Services Tax ~~ Property and construction ~~
margin scheme
Goods and Services Tax ~~ Rules for entity types ~~
partnerships
Goods and Services Tax ~~ Miscellaneous rules ~~
associates
Goods and Services Tax ~~ Property and construction ~~
real property
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 ~~ General rules and concepts ~~
creditable purpose
Goods and Services Tax ~~ General rules and concepts ~~
supply
Goods and Services Tax ~~ General rules and concepts ~~
taxable supplies