


GSTR 2009/2A1 - 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 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

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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