


# ***GSTR 2009/2A1 - 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 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*

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#### **Commissioner of Taxation**

3 March 2010

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#### ATO references

NO:	1-1V13R6K
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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