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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

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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