


GSTR 2009/2A2 - Addendum - Goods and services tax: partitioning of land

 This cover sheet is provided for information only. It does not form part of *GSTR 2009/2A2 - Addendum - Goods and services tax: partitioning of land*

 View the [consolidated version](#) for this notice.



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:

- reflect the amendments to the *A New Tax System (Goods and Services Tax) Act 1999* (GST Act) which were made by *Tax and Superannuation Laws Amendment (2012 Measures No. 1) Act 2012*. In particular it reflects the amendment that inserted section 9-17 into the GST Act. Section 9-17 contains exclusions from the meaning of 'consideration' formerly contained in subsection 9-15(3). Section 9-17 is now also referred to in the definition of 'consideration' as defined by section 195-1. The amendments apply to payments made on or after 1 July 2012.
- update references to legislation and relevant rulings that have issued since the Ruling was issued.
- update the Date of Effect section of the ruling.

GSTR 2009/2 is amended as follows:

1. Paragraph 6

Omit the paragraph; substitute:

6. This ruling applies both before and after its date of issue. However, this Ruling will not apply to taxpayers to the extent that it conflicts with the terms of a settlement of a dispute agreed to before the date of issue of this Ruling (see paragraphs 75 and 76 of taxation ruling TR 2006/10).

6A. Changes made to this Ruling by Addenda that issued on 3 March 2010 and 4 September 2013 have been incorporated into this version of the Ruling.^{4A}

2. Paragraphs 9 and 10

Omit the paragraphs.

^{4A} Refer to each Addendum to see how that Addendum amends this Ruling.

3. Footnote 24

Omit the footnote; substitute:

24 Sections 9-15 and 9-17.

4. Paragraph 87

Omit 'section 9-15'; substitute 'sections 9-15 and 9-17.'.

5. Related Rulings / Determinations

Omit:

GSTR 1999/1

6. Legislative References

Omit:

TAA 1953 Sch 1 105-60

Insert:

ANTS (GST) Act 1999 9-17

TAA 1953 Sch 1 Div 358

This Addendum applies on and from 1 July 2012.

Commissioner of Taxation

4 September 2013

ATO references

NO: 1-4XPZZ04

ISSN: 1443-5160

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