


# ***GSTR 2009/2A3 - 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 is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Goods and Services Tax Ruling GSTR 2009/2 to clarify when an entity makes a supply as a result of the decision of the High Court in *Commissioner of Taxation v. MBI Properties Pty Ltd* [2014] HCA 49.

#### **GSTR 2009/2 is amended as follows:**

##### **1. Paragraph 6A**

Omit the paragraph and footnote 4A; substitute:

6A. Changes made to this Ruling by Addenda that issued on 3 March 2010, 4 September 2013 and 20 December 2017 have been incorporated into this version of the Ruling.

##### **2. Paragraph 52**

Omit the paragraph and footnote 34; substitute:

52. In Goods and Services Tax Ruling GSTR 2006/9 *Goods and services tax: supplies*, the Commissioner takes the view that an entity will make a supply if it provides something of value to another entity. For example, a co-owner will provide something if it takes action to transfer property to another co-owner.<sup>34</sup>

##### **3. Paragraph 53**

Omit the paragraph and footnotes 35, 36 and 37.

##### **4. Paragraph 56**

Omit the fourth and fifth sentences, substitute; 'In accordance with the Commissioner's view, in order to make a supply a co-owner has to provide something to another entity.'

##### **5. Case references**

Insert:

- Commissioner of Taxation v. MBI Properties Pty Ltd [2014] HCA 49.

<sup>34</sup> See paragraphs 71 to 91 of GSTR 2006/9. See also *Commissioner of Taxation v. MBI Properties Pty Ltd* [2014] HCA 49.

# GSTR 2009/2

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This Addendum explains the Commissioner's view of the law as it applies both before and after its date of issue.

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## Commissioner of Taxation

20 December 2017

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### ATO references

NO: 1-C1UPE35  
ISSN: 2205-6157  
BSL: ITX  
ATOlaw topic: Goods and services tax ~~Property ~~ Margin scheme  
Goods and services tax ~~ General rules and concepts ~~  
Supplies ~~ taxable supplies  
Goods and services tax ~~ General rules and concepts ~~  
Entity structures  
Goods and services tax ~~General rules and concepts ~~  
Enterprise ~~ Course or furtherance  
Goods and services tax ~~General rules and concepts ~~  
Consideration  
Goods and services tax ~~ Property ~~ Other

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