

# ***GSTR 1999/D7ER - Erratum - Goods and Services Tax: attributing GST payable, input tax credits and adjustments***

 This cover sheet is provided for information only. It does not form part of *GSTR 1999/D7ER - Erratum - Goods and Services Tax: attributing GST payable, input tax credits and adjustments*

There is an Erratum notice for this document.

This document has been finalised.



## Erratum

### Goods and Services Tax: attributing GST payable, input tax credits and adjustments

---

Replace paragraph 101 with ‘However, when you know the total consideration, you attribute any input tax credit on the acquisition that you have not attributed to a previous tax period to the tax period in which you first know the amount of the total consideration.’

---

**Commissioner of Taxation**

12 January 2000

---

ATO references:  
NO 99/15852-2

ISSN: 1039-0731