



## Addendum

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### Goods and Services Tax Ruling

#### Goods and services tax: GST consequences of the assumption of vendor liabilities by the purchaser of an enterprise

This Addendum amends Goods and Services Tax Ruling GSTR 2004/9 to insert a footnote at paragraph 56.

#### **GSTR 2004/9 is amended as follows:**

##### **1. Paragraph 56**

Insert the following footnote at the end of paragraph (b).

<sup>12A</sup> Settlement adjustments for rates, land tax and other outgoings are discussed in detail in GSTD 2006/3 Goods and services tax: are settlement adjustments taken into account to determine the consideration for the supply or acquisition of real property?

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#### **Commissioner of Taxation**

9 August 2006

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#### ATO references

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ATOLaw topic: Goods and Services Tax ~~ Going concern  
Goods and Services Tax ~~ General rules and concepts ~~ entitlement to input tax credits  
Goods and Services Tax ~~ General rules and concepts ~~ taxable supplies