GSTR 2004/9A - Addendum - Goods and services tax: GST consequences of the assumption of vendor liabilities by the purchaser of an enterprise

• This cover sheet is provided for information only. It does not form part of GSTR 2004/9A - Addendum - Goods and services tax: GST consequences of the assumption of vendor liabilities by the purchaser of an enterprise

Uiew the consolidated version for this notice.

Australian Government



Australian Taxation Office

FOI status: may be released

Goods and Services Tax Ruling

<u>GSTR 2004/9</u>

Page 1 of 1

Addendum

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).

^{12A} 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?

Commissioner of Taxation 9 August 2006

 ATO references

 NO:
 2005/18404

 ISSN:
 1443-5160

 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