


GSTR 2004/9A2ER1 - Erratum - 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 2004/9A2ER1 - Erratum - Goods and services tax: GST consequences of the assumption of vendor liabilities by the purchaser of an enterprise*

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



Erratum

Goods and Services Tax Ruling

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

This Erratum corrects the notice of addendum to Goods and Services Tax Ruling GSTR 2004/9 which published on 27 April 2011.

GSTR 2004/9A2 is corrected as follows:

1. Date of effect

Omit 'paragraph 33'; substitute 'paragraph 34'.

2. Footnote 1A

Omit 'paragraphs 4 to 7'; substitute 'paragraphs 4 to 8'.

This Erratum applies on and from 27 April 2011.

Commissioner of Taxation

25 May 2011

ATO references

NO: 1-2Y8B8FB

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