

Australian Taxation Office Draft Goods and Services Tax Ruling



FOI status: may be released

Page 1 of 1

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