# *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.

Generated on: 30 November 2026, 06:17:50 AM

# 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