


# ***GSTR 2004/9A6 - Addendum - Goods and services tax: GST consequences of the assumption of vendor liabilities by the purchaser of an enterprise***

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# 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 is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Goods and Services Tax Ruling GSTR 2004/9 to reflect amendments made to the *A New Tax System (Goods and Services Tax) Act 1999* in relation to the GST treatment of digital currency.

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

##### **1. Preamble**

Omit the Note; substitute:

*[Note: This is a consolidated version of this document. Refer to the ATO Legal database (ato.gov.au/law) to check its currency and to view the details of all changes.]*

##### **2. Paragraph 8**

Omit the Note; substitute:

8A. The Addendum to this Ruling that issued on 12 December 2018 explains the Commissioner's view of the law as it applied from 1 July 2017. You can rely on this Addendum from its date of effect for the purposes of section 357-60 of Schedule 1 to the *Taxation Administration Act 1953*.

##### **3. Paragraph 9**

Omit the first sentence; substitute 'If any of the Addenda conflict with a previous private ruling that you have obtained or a previous public ruling, the Addendum prevails.'

##### **4. Paragraph 40**

Omit footnote 8; substitute:

<sup>8</sup> However, under subsection 9-10(4), a supply does not include a supply of money or digital currency, unless the money or digital currency is provided as consideration for a supply that is a supply of money or digital currency. 'Money' and 'digital currency' are defined in section 195-1.

This Addendum applies on and from 1 July 2017.

# GSTR 2004/9

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## Commissioner of Taxation

12 December 2018

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### ATO references

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