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

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Generated on: 4 November 2026, 10:48:15 PM

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