

GSTR 2004/9A2 - Addendum - Goods and services tax: GST consequences of the assumption of vendor liabilities by the purchaser of an enterprise

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⚠ This document has changed over time. This is a consolidated version of the ruling which was published on *27 April 2011*

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



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 clarify the Commissioner's view in relation to the application of this ruling to retirement villages covered by the class of arrangement in Goods and Services Tax Ruling GSTR 2011/1 Goods and services tax: development, lease and disposal of a retirement village tenanted under a 'loan-lease' arrangement.

GSTR 2004/9 is amended as follows:

1. Preamble

Delete and replace with:

This document was published prior to 1 July 2010 and was a public ruling for the purposes of former section 37 of the Taxation Administration Act 1953 and former section 105-60 of Schedule 1 to the Taxation Administration Act 1953.

From 1 July 2010, this document is taken to be a public ruling under Division 358 of Schedule 1 to the Taxation Administration Act 1953.

A public ruling is an expression of the Commissioner's opinion about the way in which a relevant provision applies, or would apply, to entities generally or to a class of entities in relation to a particular scheme or a class of schemes.

If you rely on this ruling, the Commissioner must apply the law to you in the way set out in the ruling (unless the Commissioner is satisfied that the ruling is incorrect and disadvantages you, in which case the law may be applied to you in a way that is more favourable for you – provided the Commissioner is not prevented from doing so by a time limit imposed by the law). You will be protected from having to pay any underpaid tax, penalty or interest in respect of the matters covered by this ruling if it turns out that it does not correctly state how the relevant provision applies to you.

GSTR 2004/9

2. Paragraph 5

After the paragraph, insert:

5A. This Ruling does not apply to the supply of a retirement village covered by the class of arrangement in Goods and Services Tax Ruling GSTR 2011/1 Goods and services tax: development, lease and disposal of a retirement village tenanted under a 'loan-lease' arrangement.^{1A}

This Addendum amends GSTR 2004/9 to state the Commissioner's view of the law as it applies both before and after the date of issue of the Addendum. However, an entity may rely on GSTR 2004/9, in its form prior to its amendment by this Addendum, with respect to supplies of an enterprise:

- which occurred before the date of issue of this Addendum; or
- which occur pursuant to an arrangement to which the supplier became commercially committed before the date of issue of this Addendum.

For these purposes, an entity is commercially committed to an arrangement where the entity is covered by paragraph 33 of GSTR 2011/1.

Commissioner of Taxation

27 April 2011

ATO references

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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

^{1A} Refer to paragraphs 4 to 7 of GSTR 2011/1.