


GSTR 2004/9A2ER1 - Erratum - Goods and services tax: GST consequences of the assumption of vendor liabilities by the purchaser of an enterprise

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Erratum

Goods and Services Tax Ruling

Goods and services tax: GST consequences of the assumption of vendor liabilities by the purchaser of an enterprise

This Erratum corrects the notice of addendum to Goods and Services Tax Ruling GSTR 2004/9 which published on 27 April 2011.

GSTR 2004/9A2 is corrected as follows:

1. Date of effect

Omit 'paragraph 33'; substitute 'paragraph 34'.

2. Footnote 1A

Omit 'paragraphs 4 to 7'; substitute 'paragraphs 4 to 8'.

This Erratum applies on and from 27 April 2011.

Commissioner of Taxation
25 May 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