


# ***GSTR 2004/9A4 - Addendum - Goods and services tax: GST consequences of the assumption of vendor liabilities by the purchaser of an enterprise***

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## 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 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 the amendments to the *A New Tax System (Goods and Services Tax) Act 1999* (GST Act) which were made by *Tax and Superannuation Laws Amendment (2012 Measures No. 1) Act 2012*. In particular it reflects the amendment that inserted section 9-17 into the GST Act. Section 9-17 contains exclusions from the meaning of 'consideration' formerly contained in subsection 9-15(3). Section 9-17 is now also referred to in the definition of 'consideration' as defined by section 195-1. The amendments apply to payments made on or after 1 July 2012.
- update references to legislation and relevant rulings that have issued since this Determination was issued.

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

##### **1. Paragraph 8**

Omit the paragraph; substitute:

8. This Ruling explains the Commissioner's view of the law as it applied from 1 July 2000. You can rely upon this Ruling on and from its date of issue for the purposes of former section 105-60 or section 357-60 of Schedule 1 to the *Taxation Administration Act 1953* (as applicable).

**Note:** the Addendum to this Ruling that issued on 14 August 2013 applies both before and after its date of issue. You can rely upon this Addendum on and from its date of issue for the purpose of section 357-60 of Schedule 1 to the *Taxation Administration Act 1953*.

## 2. Paragraph 9

Omit the paragraph; substitute:

9. If this Addendum conflicts with a previous private ruling that you have obtained or a previous public ruling, this Addendum prevails. However, if you have relied on a previous ruling (including the public Ruling that the Addendum amends), you are protected in respect of what you have done up to the date of issue of the Addendum or, if there is a change to the legislation, you are protected in respect of what you have done up to the date the legislative change takes effect. This means that if you have relied on the earlier ruling and have underpaid an amount of GST, you are not liable for the shortfall prior to either the issue date of the Addendum or the date the legislative change takes effect, as appropriate. Similarly, if you have relied on the earlier ruling you are not liable to repay an amount overpaid by the Commissioner as a refund.

## 3. Paragraph 38

At the end of the paragraph, insert footnote '6A'.

6A. See also GSTR 2006/9: *Goods and services tax: supplies*.

## 4. Paragraph 39

Omit the second sentence.

## 5. Footnote 7

Omit the footnote.

## 6. Paragraph 73

Omit 'section 9-15'; substitute 'sections 9-15 and 9-17'.

## 7. Related Rulings / Determinations

Omit:

- GSTR 2000/11

## 8. Legislative References

Insert:

- ANTS(GST)A99 9-17
- TAA 1953 Sch 1 357-60

This Addendum applies on and from 1 July 2012.

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**Commissioner of Taxation**

14 August 2013

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ATO references

NO: 1-4EC332I

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