



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

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:

⁸ 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.

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Commissioner of Taxation

12 December 2018

ATO references

NO: 1-G7DDOXT
ISSN: 2205-6157
BSL: ITX
ATOlaw topic: Goods and services tax ~~ General rules and concepts ~~
Other

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