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## Legislative Instrument

### Correcting GST Errors Amendment Determination 2017 (No.1)

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I, Timothy Dyce, Deputy Commissioner of Taxation, make this Determination under subsection 17-20(1) of the *A New Tax System (Goods and Services Tax) Act 1999* (GST Act).

**Timothy Dyce**

Deputy Commissioner of Taxation

Dated: 9 January 2017

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#### 1. Name of Determination

This Determination is the *Correcting GST Errors Amendment Determination 2017 (No. 1)*.

#### 2. Commencement

This Determination is taken to have commenced on 1/03/2017.

#### 3. Application

This Determination applies to a tax period, in which a taxpayer corrects an error or errors from an earlier tax period, that starts on or after the commencement date of this Determination.

#### 4. What this Determination does

This Determination amends the *Goods and Services Tax: Correcting GST Errors Determination 2013* (F2013L00754).

#### 5. Amendments

The following amendments are made to the *Goods and Services Tax: Correcting GST Errors Determination 2013*:

(a) Insert Clause 5A before Clause 5:

**5A. You cannot correct an error by requesting an amendment for a later tax period**

To avoid doubt, you cannot correct an error from an earlier tax period in a later tax period by requesting an amendment of your assessable amount for that later tax period.

(b) Omit Clause 5(b)

if the tax period starts during the period of review for the assessment of the net amount for the earlier tax period, where the earlier tax period started on or after 1 July 2012; or

Substitute with:

if the earlier tax period started on or after 1 July 2012- you lodge the GST return for the later tax period within the period of review for the assessment of the net amount of the earlier tax period; and

## **6. Definitions**

All expressions in this Determination have the same meaning as in the *A New Tax System (Goods and Services Tax) Act 1999* and the *Taxation Administration Act 1953*.