


***CR 2013/32ER1 - Erratum - Goods and services tax:
GST treatment of Australian fees and charges
imposed by NSW Councils for supplies in relation to
building and property development applications and
other related permits and approvals***

 This cover sheet is provided for information only. It does not form part of *CR 2013/32ER1 - Erratum - Goods and services tax: GST treatment of Australian fees and charges imposed by NSW Councils for supplies in relation to building and property development applications and other related permits and approvals*

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Erratum

Class Ruling

Goods and services tax: GST treatment of Australian fees and charges imposed by NSW Councils for supplies in relation to building and property development applications and other related permits and approvals

This Erratum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It corrects referencing errors in Class Ruling CR 2013/32.

CR 2013/32 is corrected as follows:

1. Paragraph 6

Omit 'paragraphs 11 to 16'; substitute 'paragraphs 10 to 15'.

2. Paragraph 18

- (a) Omit 'As per Note 1'; substitute 'See Note 1'.
- (b) Omit all occurrences of 'paragraph 38'; substitute 'paragraph 37 of this Ruling'.
- (c) Omit 'paragraph 39'; substitute 'paragraph 38 of this Ruling'.
- (d) Omit 'paragraph 40'; substitute 'paragraph 39 of this Ruling'.
- (e) Omit all occurrences of 'paragraph 41'; substitute 'paragraph 40 of this Ruling'.
- (f) Omit both occurrences of 'paragraph 42'; substitute 'paragraph 41 of this Ruling'.
- (g) Omit both occurrences of 'paragraph 43'; substitute 'paragraph 42 of this Ruling'.
- (h) Omit 'paragraph 44'; substitute 'paragraph 43 of this Ruling'.
- (i) Omit 'paragraph 45'; substitute 'paragraph 44 of this Ruling'.
- (j) Omit 'paragraph 46'; substitute 'paragraph 45 of this Ruling'.

3. Paragraph 37

After 'charges', insert 'are for a supply that'

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4. Paragraph 43

After 'GSTR 2001/4'; omit ':

5. Paragraph 45

Omit 'note 1 at paragraph 38', substitute 'Note 1 at paragraph 37 of this Ruling'.

This Erratum applies on and from 29 May 2013.

Commissioner of Taxation

18 February 2015

ATO references

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