


# ***GSTR 2008/D4ER - Erratum - Goods and services tax: cancellation fees***

 This cover sheet is provided for information only. It does not form part of *GSTR 2008/D4ER - Erratum - Goods and services tax: cancellation fees*

This document has been finalised.



## Erratum

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### Draft Goods and Services Tax Ruling

#### Goods and services tax: cancellation fees

This Erratum corrects Draft Goods and Services Tax Ruling GSTR 2008/D4 to make a correction to the telephone and facsimile number in paragraph 229.

#### **GSTR 2008/D4 is corrected as follows:**

##### **1. Paragraph 229**

- (a) Omit '(03) 9275 3277'; substitute '(03) 9215 3277'.
- (b) Omit '(03) 9275 3134'; substitute '(03) 9215 3134'.

This Erratum applies on and from 31 October 2008.

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#### **Commissioner of Taxation**

31 October 2008

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#### ATO references

NO:	2006/20258
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ATOlaw topic:	Goods and Services Tax ~~ General rules and concepts ~~ taxable supplies
	Goods and Services Tax ~~ General rules and concepts ~~ adjustment events
	Goods and Services Tax ~~ General rules and concepts ~~ consideration
	Goods and Services Tax ~~ General rules and concepts ~~ mixed supplies
	Goods and Services Tax ~~ General rules and concepts ~~ supply
	Goods and Services Tax ~~ Health ~~ medical services
	Goods and Services Tax ~~ International services ~~ supplies used or enjoyed outside Australia
	Goods and Services Tax ~~ International services ~~ supplies to non-residents outside Australia
	Goods and Services Tax ~~ Miscellaneous rules ~~ payment of taxes, fees and charges
	Goods and Services Tax ~~ Miscellaneous rules ~~ security deposits
	Goods and Services Tax ~~ Education ~~ other issues