



# Cover sheet for: GSTR 2013/D1

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 The Commissioner has released for public comment, in conjunction with the publication of this draft Public Ruling, a legislative instrument and explanatory statement. The draft LI provides information about the circumstances in which the Commissioner proposes to determine in writing that an adjustment note is not required to be held for a decreasing adjustment to be attributable to a tax period. The specific circumstances covered by the draft LI is explained at Appendix 2 to this draft Public Ruling. Links to the draft LI and ES for comment are included in that Appendix as well.