


***GSTA TPP 044A1 - Addendum - Goods and services tax: What action will the Tax Office take if a taxpayer recognises an underpayment and decides to make an adjustment in the current activity statement (BAS), but Tax Office compliance action commences before the current BAS is due?***

 This cover sheet is provided for information only. It does not form part of *GSTA TPP 044A1 - Addendum - Goods and services tax: What action will the Tax Office take if a taxpayer recognises an underpayment and decides to make an adjustment in the current activity statement (BAS), but Tax Office compliance action commences before the current BAS is due?*

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## Addendum

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### Goods and Services Tax Advice

Goods and services tax: what action will the Tax Office take if a taxpayer recognises an underpayment and decides to make an adjustment in the current activity statement (BAS), but Tax Office compliance action commences before the current BAS is due?

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Goods and Services Tax Advice GSTA TPP 044 to update the Date of Effect section to reflect the amendments within the *Tax Laws Amendment (2010 GST Administration Measures No. 2) Act 2010* which came into effect on 1 July 2010.

#### **GSTA TPP 044 is amended as follows:**

##### **1. Application of this GST Advice**

Omit the paragraphs; substitute:

##### **Application of this GST Advice**

This Advice applies [to tax periods commencing] both before and after its date of issue. However, this Advice will not apply to taxpayers to the extent that it conflicts with the terms of a settlement of a dispute agreed to before the date of issue of this Advice (see paragraphs 75 and 76 of Taxation Ruling TR 2006/10).

##### **2. Related Rulings/Determinations/GST Advice**

Insert:

*Related Rulings/Determinations/GST Advice:*

TR 2006/10

##### **3. Legislative references**

Omit 'TAA 1953 37'; substitute 'TAA 1953 Sch 1 Div 358'.

This Addendum applies on and from 1 July 2010.

# GSTA TPP 044

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## Commissioner of Taxation

31 October 2012

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### ATO references

NO: 1-409EPDL

ISSN: 1833-0053

ATOlaw topic: Goods and Services Tax ~~ Miscellaneous rules ~~ other