



# ***GSTA TPP 045W - Goods and services tax: Can I correct activity statement (BAS) errors resulting from a failure to attribute increasing or decreasing adjustments to required tax periods?***

 This cover sheet is provided for information only. It does not form part of *GSTA TPP 045W - Goods and services tax: Can I correct activity statement (BAS) errors resulting from a failure to attribute increasing or decreasing adjustments to required tax periods?*

 This document has changed over time. This is a consolidated version of the ruling which was published on 9 October 2013



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## Notice of Withdrawal

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### Goods and Services Tax Advice

Goods and services tax: Can I correct activity statement (BAS) errors resulting from a failure to attribute increasing or decreasing adjustments to required tax periods?

Goods and Services Tax Advice GSTA TPP 045 is withdrawn with effect from today.

1. GSTA TPP 045 explained when the *Correcting GST Mistakes* fact sheet could be applied by an entity to correct errors resulting from the failure to attribute increasing or decreasing adjustments to the required tax periods.
2. GSTA TPP 045 is withdrawn as it is no longer current.
3. The *Correcting GST errors* guide explains how to correct errors made in an earlier tax period, in a later tax period, in accordance with *Goods and Services Tax: Correcting GST Errors Determination 2013* (GSTE 2013/1) which took effect from 10 May 2013.

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**Commissioner of Taxation**

9 October 2013

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ATO references

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

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