# GSTA TPP 045A1 - Addendum - Goods and services tax: Can I correct in a current 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 045A1 - Addendum - Goods and services tax: Can I correct in a current activity statement (BAS), errors resulting from a failure to attribute increasing or decreasing adjustments to required tax periods?*

⚠️View the consolidated version for this notice.

# Addendum

## Goods and Services Tax Advice

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

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Goods and Services Tax Advice GSTA TPP 045 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 045 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.

**Commissioner of Taxation**
31 October 2012