



***GSTA TPP 059W - Goods and services tax: Will the Tax Office refund overpaid GST if a supplier makes a mistake in preparing its activity statement and incorrectly includes a supply as a taxable supply?***

 This cover sheet is provided for information only. It does not form part of *GSTA TPP 059W - Goods and services tax: Will the Tax Office refund overpaid GST if a supplier makes a mistake in preparing its activity statement and incorrectly includes a supply as a taxable supply?*

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



## Notice of Withdrawal

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### Goods and Services Tax Advice

Goods and services tax: Will the Tax Office refund overpaid GST if a supplier makes a mistake in preparing its activity statement and incorrectly includes a supply as a taxable supply?

Goods and Services Tax Advice GSTA TPP 059 is withdrawn with effect from today.

1. Goods and Services Tax Advice GSTA TPP 059 explains that section 39 of the *Taxation Administration Act 1953* (TAA) does not place a restriction on a refund of overpaid GST in the circumstances where a supplier makes a mistake in preparing its activity statement by incorrectly including the supply as taxable.
2. Section 39 of the TAA has been repealed and replaced by section 105-65 of Schedule 1 to the TAA with effect from 1 July 2006. GSTA TPP 059 is withdrawn because it is no longer current.
3. The Commissioner's views regarding section 105-65 are set out in Miscellaneous Taxation Ruling MT 2010/1, *Miscellaneous tax: restrictions on GST refunds under section 105-65 of Schedule 1 to the Taxation Administration Act 1953*.

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**Commissioner of Taxation**

9 October 2013

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ATO references

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