# GSTR 2008/D4ER - Erratum - Goods and services tax: cancellation fees

This cover sheet is provided for information only. It does not form part of GSTR 2008/D4ER - Erratum - Goods and services tax: cancellation fees

This document has been finalised.

# **GSTR 2008/D4**

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# **Erratum**

## **Draft Goods and Services Tax Ruling**

### Goods and services tax: cancellation fees

This Erratum corrects Draft Goods and Services Tax Ruling GSTR 2008/D4 to make a correction to the telephone and facsimile number in paragraph 229.

#### GSTR 2008/D4 is corrected as follows:

- 1. Paragraph 229
- (a) Omit '(03) 9275 3277'; substitute '(03) 9215 3277'.
- (b) Omit '(03) 9275 3134'; substitute '(03) 9215 3134'.

This Erratum applies on and from 31 October 2008.

#### **Commissioner of Taxation**

31 October 2008

#### ATO references

NO: 2006/20258 ISSN: 1443-5160

ATOlaw topic: Goods and Services Tax ~~ General rules and concepts ~~

taxable supplies

Goods and Services Tax ~~ General rules and concepts ~~

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Goods and Services Tax ~~ General rules and concepts ~~

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Goods and Services Tax ~~ General rules and concepts ~~

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Goods and Services Tax ~~ Health ~~ medical services

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supplies used or enjoyed outside Australia

Goods and Services Tax ~~ International services ~~

supplies to non-residents outside Australia

Goods and Services Tax ~~ Miscellaneous rules ~~

payment of taxes, fees and charges

Goods and Services Tax ~~ Miscellaneous rules ~~

security deposits

Goods and Services Tax ~~ Education ~~ other issues