

# ***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.



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## Erratum

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### **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.

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#### **Commissioner of Taxation**

31 October 2008

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#### ATO references

NO: 2006/20258  
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ATOlaw topic: Goods and Services Tax ~~ General rules and concepts ~~  
taxable supplies  
Goods and Services Tax ~~ General rules and concepts ~~  
adjustment events  
Goods and Services Tax ~~ General rules and concepts ~~  
consideration  
Goods and Services Tax ~~ General rules and concepts ~~  
mixed supplies  
Goods and Services Tax ~~ General rules and concepts ~~  
supply  
Goods and Services Tax ~~ Health ~~ medical services  
Goods and Services Tax ~~ International services ~~  
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