

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



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This document has been finalised.



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 -- 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