


***GSTA TPP 025ER1 - Erratum - Goods and services tax: is a document offering to make a supply (for example, enrolment or membership of an organisation) a tax invoice issued by the supplier once the offer is accepted by the recipient making payment and completing the details on the document?***

 This cover sheet is provided for information only. It does not form part of *GSTA TPP 025ER1 - Erratum - Goods and services tax: is a document offering to make a supply (for example, enrolment or membership of an organisation) a tax invoice issued by the supplier once the offer is accepted by the recipient making payment and completing the details on the document?*

 View the [consolidated version](#) for this notice.



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## Erratum

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### **Goods and Services Tax Advice**

Goods and services tax: what are the registration requirements for resident agents acting for non-residents?

This Erratum corrects the title to the withdrawal notice for Goods and Services Tax Advice GSTA TPP 025.

**GSTA TPP 025W is corrected as follows:**

**1. Title**

Omit the title; substitute:

Goods and services tax: is a document offering to make a supply (for example, enrolment or membership of an organisation) a tax invoice issued by the supplier once the offer is accepted by the recipient making payment and completing the details on the document?

This Erratum applies on and from 30 March 2011.

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**Commissioner of Taxation**

22 June 2011

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ATO references

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