GSTA TPP 044W - Goods and services tax: What action will the Tax Office take if a taxpayer recognises an underpayment and decides to make an adjustment in the current activity statement (BAS), but Tax Office compliance action commences before the current BAS is due?

⚠️ This cover sheet is provided for information only. It does not form part of *GSTA TPP 044W - Goods and services tax: What action will the Tax Office take if a taxpayer recognises an underpayment and decides to make an adjustment in the current activity statement (BAS), but Tax Office compliance action commences before the current BAS is due?*

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

Australian Government
Australian Taxation Office

Notice of Withdrawal

Goods and Services Tax Advice

Goods and services tax: What action will the Tax Office take if a taxpayer recognises an underpayment and decides to make an adjustment in the current activity statement (BAS), but Tax Office compliance action commences before the current BAS is due?

Goods and Services Tax Advice GSTA TPP 044 is withdrawn with effect from today.

1.   GSTA TPP 044 explained that the *Correcting GST Mistakes* fact sheet could be applied by an entity to correct mistakes voluntarily disclosed at the commencement of an audit.

2.   GSTA TPP 044 is withdrawn as it is no longer current.

3.   The *Correcting GST errors guide* explains how to correct errors made in an error tax period, in a later tax period, in accordance with *Goods and Services Tax: Correcting GST Errors Determination 2013* (GSTE 2013/1) which took effect from 10 May 2013.

Commissioner of Taxation
9 October 2013