


GSTD 2025/1ER1 - Erratum - Goods and services tax: supplies of food of a kind marketed as a prepared meal

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Erratum

Goods and Services Tax Determination

Goods and services tax: supplies of food of a kind marketed as a prepared meal

This Erratum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It corrects GSTD 2025/1 to fix typographical errors and omissions.

GSTD 2025/1 is corrected as follows:

1. Paragraph 13

In the first dot point, after 'paragraph 38-3(1)(a))', insert a comma.

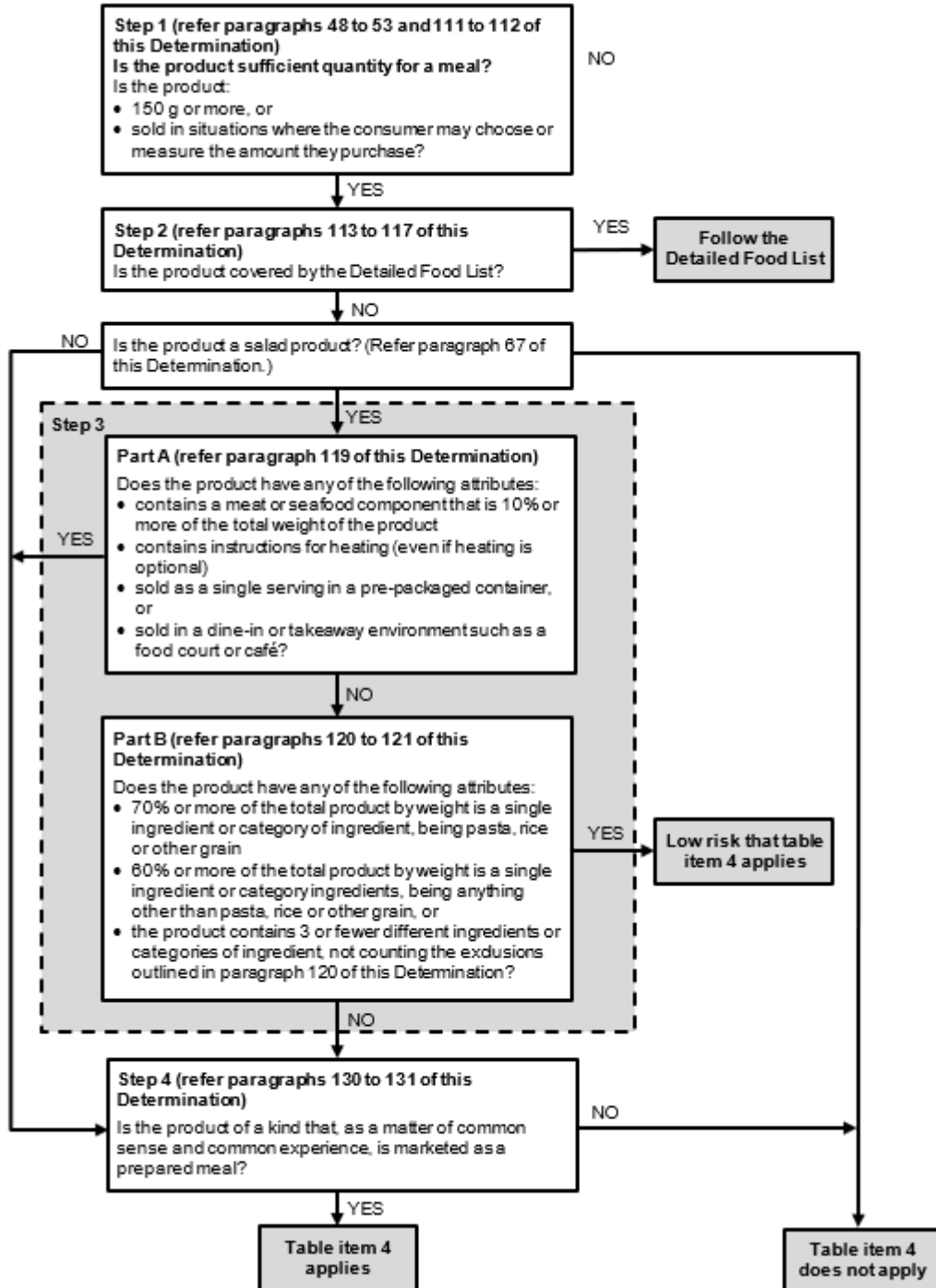
2. Paragraph 19

- (a) In the quotation, at the end of paragraph (b), insert a semicolon.
- (b) In the quotation, omit the second instance of ellipsis points.

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3. Paragraph 132

Omit Diagram 1; substitute:



4. Paragraph 181

(a) Above the paragraph, insert preamble:

❗ ***This Appendix sets out a practical administration approach to assist taxpayers in complying with relevant tax laws. Provided you follow the advice in this***

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appendix in good faith and consistently with the Ruling section, the Commissioner will administer the law in accordance with this approach.

(b) In footnote 46, omit '28 August 2024'; substitute '23 July 2025'.

This Erratum applies from 23 July 2025.

Commissioner of Taxation

30 July 2025

ATO references

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