


***GSTR 2002/6ER - Erratum - Goods and Services Tax:  
Exports of goods, items 1 to 4A of the table in  
subsection 38-185(1) of the A New Tax System  
(Goods and Services Tax) Act 1999***

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## Erratum

### Goods and Services Tax Ruling

#### Goods and Services Tax: Exports of goods, items 1 to 4A of the table in subsection 38-185(1) of the *A New Tax System (Goods and Services Tax) Act 1999*

This Erratum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It corrects the numbering of some footnotes within Goods and Services Tax Ruling GSTR 2002/6. It also corrects various other errors which do not impact upon the technical accuracy of the ruling.

#### **GSTR 2002/6 is corrected as follows:**

**1. Paragraph 10**

Omit '11 April 2012'; substitute '18 April 2012'.

**2. Paragraph 102**

Re-number footnote 25 as 27 which consequentially renumbers footnotes 26 to 61 (excluding footnotes 55A, 55B, 55C and 56A) as footnotes 28 to 63.

**3. Paragraph 295A**

Omit footnote 60A; substitute:

<sup>62A</sup> Paragraph 382-5(1)(b) of the TAA 1953 formerly read:

- (b) retain those records for at least 5 years after the completion of the transactions or acts to which they relate.

**4. Paragraph 318**

(a) Omit:

<i>Example 17 – supplier exports directly or indirectly – subsection 38-185(3) is not relevant</i>	245
<i>Example 22 – preparation of goods for export</i>	274
Appendix A: Section 5C of the <i>Customs Act 1901</i>	Page 60
Appendix B: Sufficient documentary evidence	Page 62
Table 1: Transport documents	Page 63

Table 2: Commercial transaction documents and Official documents	Page 65
Appendix C: 'Terms of trade' or 'Incoterms'	Page 67
(b) Insert:	
Subsection 38-185(5) - New recreational boats	66D
Subsection 38-185(6) - Activities that disqualify the supply of a ship from being GST-free under item 4A	66E
<i>Example 17 – supplier exports – subsection 38-185(3) is not relevant</i>	245
<i>Example 22 – use of goods</i>	274
Appendix A: Section 5C of the <i>Customs Act 1901</i>	Page 70
Appendix B: Sufficient documentary evidence	Page 71
Table 1: Transport documents	Page 72
Table 2: Commercial transaction documents and Official documents	Page 74
Appendix C: 'Terms of trade' or 'Incoterms'	Page 76

## 5. Case references

Omit:

- Companhia Votorantim de Cellulose e Papel v. Anti-Dumping Authority and Others 42 ALD 7 at 14
- Inland Revenue Commissioner (NZ) v. International Importing Ltd [1972] NZLR 1095; (1972) 72 ATC 6033; (1972) 3 ATR 173
- FC of T v. Chaudhri (2001) 2001 ATC 4214 at 4216; (2001) 47 ATR 126

Insert:

- Companhia Votorantim de Cellulose e Papel v. Anti-Dumping Authority and Others 42 ALD 7
- Inland Revenue Commissioner (NZ) v. International Importing Ltd [1972] NZLR 1095; 72 ATC 6033; (1972) 3 ATR 173
- FC of T v. Chaudhri 2001 ATC 4214; (2001) 47 ATR 126

## 6. Pages 70, 72, 74, 76 & 78

Omit 'draft only – for comment'; substitute 'may be released'.

This Erratum applies on and from 12 August 2015.

ATO references

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