


***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***

 This cover sheet is provided for information only. It does not form part of *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

Renumber 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:

^{62A} 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:

*Example 17 – supplier exports directly or indirectly
– subsection 38-185(3) is not relevant* 245

Example 22 – preparation of goods for export 274

Appendix A: Section 5C of the *Customs Act 1901* Page 60

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(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
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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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