


GSTR 2025/1ER1 - Erratum - Goods and services tax: supplies of things (other than goods or real property) made to non-residents but provided to another entity in Australia

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Erratum

Goods and Service Tax Ruling

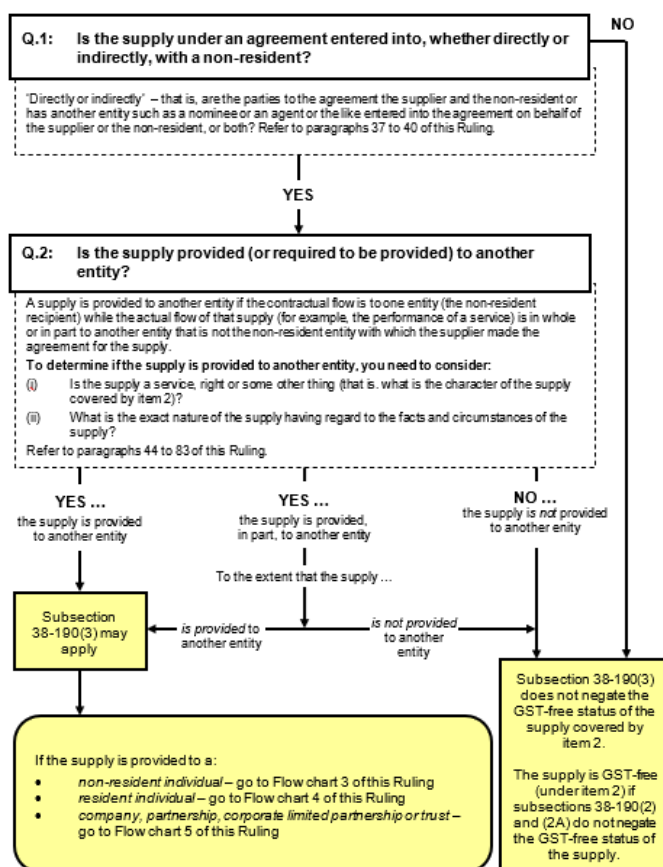
Goods and services tax: supplies of things (other than goods or real property) made to non-residents but provided to another entity in Australia

This Erratum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It corrects Goods and Services Tax Ruling GSTR 2025/1 to amend typographical errors.

GSTR 2025/1 is corrected as follows:

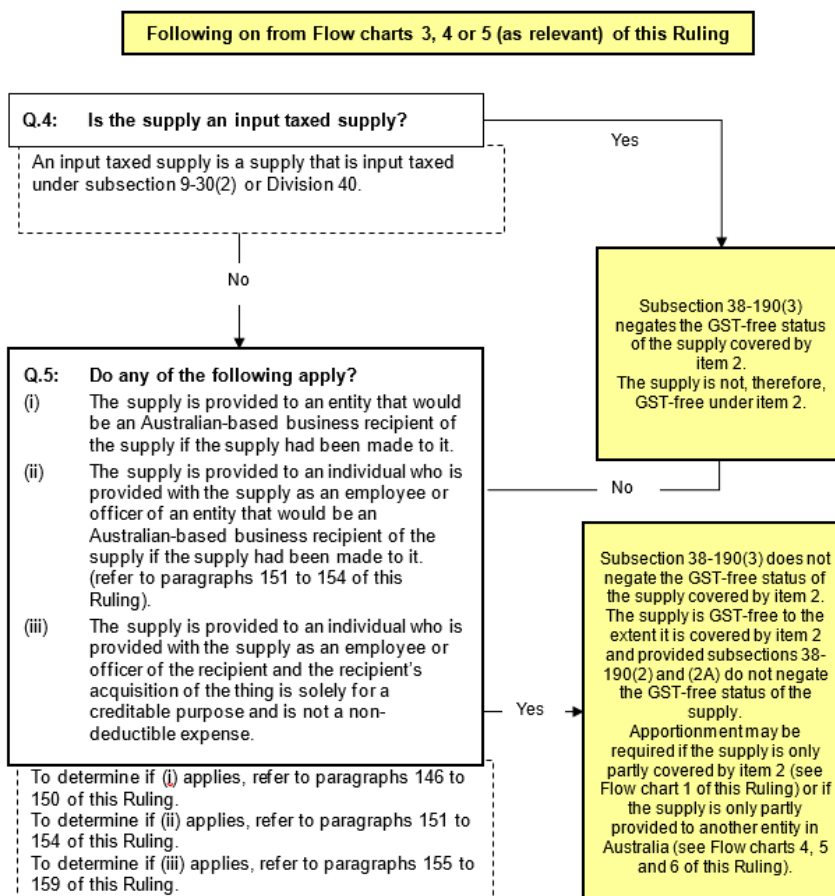
1. Paragraph 185 (Flow chart 2)

Omit the flow chart; substitute:



2. Paragraph 189 (Flow chart 6)

Omit the flow chart; substitute:



This Erratum applies from 23 July 2025.

Commissioner of Taxation

27 August 2025

ATO references

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