GSTR 2005/6ER1 - Erratum - Goods and services tax: the scope of subsection 38-190(3) and its application to supplies of things (other than goods or real property) made to non-residents that are GST-free under item 2 in the table in subsection 38-190(1) of the A New Tax System (Goods and Services Tax) Act 1999

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Australian Government
Australian Taxation Office

Erratum

Goods and Services Tax Ruling

Goods and services tax: the scope of subsection 38-190(3) and its application to supplies of things (other than goods or real property) made to non-residents that are GST-free under item 2 in the table in subsection 38-190(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 Goods and Services Tax Ruling GSTR 2005/6 to correct a typographical error.

GSTR 2005/6 is corrected as follows:

1.   Paragraph 40

Omit the first sentence; substitute 'Subsection 38-190(3) only applies to a supply covered by item 2.'.

This Erratum applies on and from 3 April 2013.

Commissioner of Taxation
7 May 2014

ATO references

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