


# ***GSTR 2014/1ER1 - Erratum - Goods and services tax: motor vehicle incentive payments***

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# Erratum

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## Goods and Services Tax Ruling

### Goods and services tax: motor vehicle incentive payments

This Erratum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It corrects Goods and Services Tax Ruling GSTR 2014/1 to insert a word omitted in error.

**GSTR 2014/1 is corrected as follows:**

1. Paragraph 58

In the first sentence, after the word 'does' and before 'acquire', insert the word 'not'.

This Erratum applies on and from 1 May 2014.

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**Commissioner of Taxation**

3 June 2015

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ATO references

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ATOlaw topic: Goods and services tax ~~ General rules and concepts ~~  
Adjustments ~~ Other

Goods and services tax ~~ General rules and concepts ~~  
Supplies ~~ Taxable supplies

Goods and services tax ~~ Other GST topics (A to M) ~~  
Motor vehicles ~~ Other

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