


# ***GSTR 2002/D5ER - Erratum - Goods and services tax: supplies that are GST-free as professional or trade courses***

 This cover sheet is provided for information only. It does not form part of *GSTR 2002/D5ER - Erratum - Goods and services tax: supplies that are GST-free as professional or trade courses*



---

## Erratum

---

### **Draft Goods and Services Tax Ruling**

#### Goods and services tax: supplies that are GST-free as professional or trade courses

The email address for comments contained in paragraph 100 of GSTR 2002/D5 was incorrect in that it had a space between GST and GCS.

**Omit from Paragraph 100:**

**[GST GCS-Education@ato.gov.au](mailto:GST GCS-Education@ato.gov.au)**

**and substitute:**

**[GSTGCS-Education@ato.gov.au](mailto:GSTGCS-Education@ato.gov.au)**

---

**Commissioner of Taxation**

6 November 2002

---

ATO references  
NO: 2002/011971  
ISSN: 1443-5160