


# ***GSTR 2008/D4ER - Erratum - Goods and services tax: cancellation fees***

 This cover sheet is provided for information only. It does not form part of *GSTR 2008/D4ER - Erratum - Goods and services tax: cancellation fees*

This document has been finalised.



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## Erratum

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### Draft Goods and Services Tax Ruling

#### Goods and services tax: cancellation fees

This Erratum corrects Draft Goods and Services Tax Ruling GSTR 2008/D4 to make a correction to the telephone and facsimile number in paragraph 229.

**GSTR 2008/D4 is corrected as follows:**

**1. Paragraph 229**

- (a) Omit '(03) 9275 3277'; substitute '(03) 9215 3277'.
- (b) Omit '(03) 9275 3134'; substitute '(03) 9215 3134'.

This Erratum applies on and from 31 October 2008.

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**Commissioner of Taxation**

31 October 2008

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ATO references

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ATOLaw topic: Goods and Services Tax -- General rules and concepts -- taxable supplies  
Goods and Services Tax -- General rules and concepts -- adjustment events  
Goods and Services Tax -- General rules and concepts -- consideration  
Goods and Services Tax -- General rules and concepts -- mixed supplies  
Goods and Services Tax -- General rules and concepts -- supply  
Goods and Services Tax -- Health -- medical services  
Goods and Services Tax -- International services -- supplies used or enjoyed outside Australia  
Goods and Services Tax -- International services -- supplies to non-residents outside Australia  
Goods and Services Tax -- Miscellaneous rules -- payment of taxes, fees and charges  
Goods and Services Tax -- Miscellaneous rules -- security deposits  
Goods and Services Tax -- Education -- other issues