

# ***PS LA 2002/12 (Withdrawn) - Refunds of GST incorrectly included in the price of non-taxable supplies***

! This cover sheet is provided for information only. It does not form part of *PS LA 2002/12 (Withdrawn) - Refunds of GST incorrectly included in the price of non-taxable supplies*

! It is withdrawn with effect from 15 September 2008. A public ruling covering a number of interpretative issues relating to the application of section 105-65 of Schedule 1 to the *Taxation Administration Act 1953* has now been issued ([MT 2010/1](#)). The Commissioner is currently considering whether to issue a separate Practice Statement (GA) to address the GST implications of transactions between registered entities. In the interim the Commissioner will continue to abide by the approach described in PS LA 2002/12, that is not to require reversal of transactions where a supply or arrangement that occurs solely between registered entities has been incorrectly treated as a taxable supply, provided certain conditions are met.

! This document has changed over time. This version was published on *15 September 2008*