



Australian Government  
Australian Taxation Office

## Correct a mistake or dispute a decision

### How to correct a mistake - summary

There are many reasons you may need to correct the information you reported to us.

We recommend you correct any error as quickly as possible. In some cases, there are legal time limits that mean we cannot make adjustments. There are also penalties that may apply.

You should keep records of any corrections you ask us to make.

The checklist below shows what process you use to request a change to tax returns (including excise), business activity statements, claims for grants and benefits, and other reports and statements.



#### Unclaimed refunds and credits

Unclaimed refunds and credits - whether for GST, luxury car tax (LCT), wine equalisation tax (WET) or fuel tax - are not considered mistakes and therefore claiming them later is not considered a correction.

There is, however, a four-year time limit for claiming most credits. An exception is excise credits, which are controlled by excise regulations and various time limits apply.

### Reasons for corrections

You may need to correct the information you have provided to us because you:

- made an entry error, such as writing a figure incorrectly
- left out some income (for example, you got another payment summary after you lodged your return)
- left out some of your GST taxable supplies
- didn't report a capital gain
- have had to repay income you were taxed on in an earlier year
- didn't claim a deduction
- didn't claim a credit
- claimed a credit incorrectly (for example, if you worked out a fuel tax credit using the wrong

formula or overstated your GST credits)

- recorded an incorrect settlement period, tariff item, quantity or excise amount on your excise return
- deliberately or inadvertently claimed expenses that were not allowable deductions
- concealed some income or a capital gain
- made a claim in anticipation of a particular set of circumstances, but the circumstances changed after you lodged (for example, you claimed a deduction for something you bought for your business but ended up using privately or you claimed a credit for fuel you later used for a purpose that didn't qualify for a fuel tax credit)
- received updated information from your employer (for example, changed information about

your reportable employer super contributions).

## Time limits

Broadly, the time limit for changing most tax information apart from income tax returns is four years from the due date for payment of the original statement or assessment. For income tax returns it is two years for most individual taxpayers and four years for all other taxpayers.

## Record keeping

Make a copy of everything you send to us when you ask us to correct a mistake or review a decision, including when you use the formal objection process to dispute a decision.

Keep these records and all other information relevant to your correction for five years. If you are in dispute with us and the dispute is not finalised by the end of five years, keep the records until it is finalised.

If you correct a mistake on your activity statement, keep a note to record the tax period the mistake was made in and the activity statement it was corrected on.

## Checklist: Correction methods



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## Correct a mistake or dispute a decision

### Unclaimed refunds and credits

You do not have to claim a credit or refund in the BAS period it arises, regardless of whether it relates to GST, luxury car tax (LCT), wine equalisation tax (WET) or fuel tax credits.

Because not claiming a refund or credit is not a mistake, claiming it later is also not a correction. There is, however, a **four-year time limit** on claiming most refunds and credits. The four-year period starts from the end of the tax period the credit arose or, for excise on imported goods, the date of importation.

You can claim credits on the activity statement that is current when you find the entitlement, provided you are within the time limit. If it is a fuel tax credit, you must work out the amount using the rate that applies at the time you make the claim.

If you know you want to claim a WET credit, fuel tax credit or GST refund but are unable to do it within the four-year period, you need to let us know before the time limit expires. For GST, use the form, [Notification of entitlement to GST refund \(NAT 11719\)](#).

### Excise

Some excise refund applications must be submitted within 14 days of the date on which the excise duty was paid. This time may be extended to 12 months in some circumstances. Claims for drawback of duty must be lodged within 12 months of the date of export.

Last modified: 18 Jul 2013

QC 33818

### Our commitment to you

We are committed to providing you with accurate, consistent and clear information to help you understand your rights and entitlements and meet your obligations.

If you follow our information and it turns out to be incorrect, or it is misleading and you make a mistake as a result, we will take that into account when determining what action, if any, we should take.

Some of the information on this website applies to a specific financial year. This is clearly marked. Make sure you have the information for the right year before making decisions based on that information.

If you feel that our information does not fully cover your circumstances, or you are unsure how it applies to you, contact us or seek professional advice.

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## Correct a mistake or dispute a decision

### Value limits

The value limit that applies to you depends on the turnover of your business. It is not determined on a 'per activity statement' or 'per mistake' basis. The total or net effect of all the goods and services tax (GST) or fuel tax credit errors you are correcting must be within the limit for the size of your business. The limits apply regardless of whether your entitlement is being increased or decreased as a result of correcting the mistake.

Annual turnover	Correction value limit
Less than \$20m	\$4,999
\$20m to less than \$100m	\$9,999
\$100m to less than \$500m	\$24,999
\$500m to less than \$1b	\$49,999
\$1b and over	\$299,999

### Reducing net value to the limit

You only need to revise sufficient original activity statements to bring the net value of your remaining mistakes below the limit. At that point, if you are within the time limit, you can make the remaining corrections on your current activity statement.

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## Notification of entitlement to GST refund

Use this form if you need to notify us of either:

- your entitlement to claim a GST refund that relates to a tax period starting before 1 July 2012.
- your entitlement to overpayments of luxury car tax, indirect tax on importations and outstanding wine tax credits that relate to a tax period starting before 1 July 2012.



You can download a printable version of the [Notification of entitlement to GST refund form](#) (NAT 11719, 227KB) in Portable Document Format (PDF).

Last modified: 14 Aug 2012

QC 19192

### Our commitment to you

We are committed to providing you with accurate, consistent and clear information to help you understand your rights and entitlements and meet your obligations.

If you follow our information and it turns out to be incorrect, or it is misleading and you make a mistake as a result, we will take that into account when determining what action, if any, we should take.

Some of the information on this website applies to a specific financial year. This is clearly marked. Make sure you have the information for the right year before making decisions based on that information.

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# Notification of entitlement to GST refund

Entitlements to GST refunds expire four years after the end of the tax period to which they relate, unless the Commissioner of Taxation is notified before that time (section 105-55 of Schedule 1 to the *Taxation Administration Act 1953*).

Use this form if you need to notify the Commissioner of Taxation of your entitlement to claim a GST refund. You should also use this form to notify us of your entitlement to overpayments of luxury car tax, indirect tax on importations and outstanding wine tax credits.

For assistance in completing this notice refer to Miscellaneous Taxation Ruling MT 2009/1 Miscellaneous taxes: notification requirements for an entity under section 105-55 of Schedule 1 to the *Taxation Administration Act 1953* and the Time limit on GST refunds fact sheet, available at [www.ato.gov.au](http://www.ato.gov.au) You can also phone us on 13 28 66 for more information.

When you have completed this notification and signed the declaration, send it to PO Box 3524 ALBURY NSW 2640 or fax it to 1300 139 031.

## Applicant information

1 What is your Australian business number (ABN)? ABN

2 What is the legal name of the entity appearing on the Australian Business Register?

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## GST refund

Nominate below the tax period(s) that your entitlement relates to and the expected GST refund for that period.

3 Tax periods of GST refund claim:	Amount (if known)
From <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> to <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/>	\$ <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <del>00</del>
From <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> to <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/>	\$ <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <del>00</del>
From <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> to <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/>	\$ <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <del>00</del>
<b>TOTAL expected GST refund</b>	\$ <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <del>00</del>

## 4 Describe the circumstances of the GST refund

Provide details of the refund claim, including:

- the specific nature of the refund
- the circumstances under which the refund arose.

If you have not shown the amount of your claim(s) at question 3, you must also explain why you cannot quantify your claim(s).  
If your notification relates to more than one tax period and there are different circumstances giving rise to a refund in one or more tax periods, you must separately describe each circumstance that gave rise to the refund and the tax period(s) in which it happened.


*Continued on the next page*

4 Describe the circumstances of the GST refund – continued


Please attach further documentation if necessary.

**Note:** If you have not shown us the amount of your claim at question 3, you must quantify and finalise your claim within three months of this notification. Where you have difficulty in meeting this timeframe because of exceptional circumstances, you should provide additional reasons as to why you require further time or notify us with your reasons before the three months time limit has lapsed (for example, where you are waiting for a ruling from us).

If you do not know whether the law provides you with an entitlement to a refund, you should include a request for a GST private ruling on the issue/s on which you have based your entitlement with this notification. The private ruling application form is available on our website [www.ato.gov.au](http://www.ato.gov.au) or by phoning us on 13 28 66.

**Declaration**

This notification and declaration must be completed by a person authorised to act on behalf of the business or entity named above.  
*I certify that the information given on this form is true and correct.*

Full name

Postal address

Position held

Business hours phone number

Signature

Date / /

Penalties may be imposed for giving false or misleading information.

**Where to send this notice**  
Send your completed, signed notification to:  
PO Box 3524  
ALBURY NSW 2640 or  
fax it to 1300 139 031.

**!** Keep a copy of the completed form for your records.  
We will acknowledge receipt of your notification in writing.