



GSTR 2014/2DC1W - Goods and services tax: treatment of ATM service fees, credit card surcharges and debit card surcharges

 This cover sheet is provided for information only. It does not form part of *GSTR 2014/2DC1W - Goods and services tax: treatment of ATM service fees, credit card surcharges and debit card surcharges*

 This document has changed over time. This is a consolidated version of the ruling which was published on 4 September 2024



Notice of Withdrawal

Draft Goods and Services Tax Ruling

Goods and services tax: treatment of ATM service fees, credit card surcharges and debit card surcharges

Draft Goods and Services Tax Ruling GSTR 2014/2DC1 is withdrawn with effect from today.

1. GSTR 2014/2DC1, which issued on 22 March 2023, outlined proposed changes to GSTR 2014/2 *Goods and services tax: treatment of ATM service fees, credit card surcharges and debt card surcharges*, including changes to reflect the Reserve Bank of Australia rules for merchant surcharging and the Reserve Bank of Australia designation of prepaid cards. Finalisation of the draft Ruling was placed on hold pending the decision in *Banktech Group Pty Ltd and Commissioner of Taxation* [2023] AATA 3850 (*Banktech*).
2. GSTR 2014/2DC1 has been replaced by Draft Goods and Services Tax Ruling GSTR 2014/2DC2 *Goods and services tax: treatment of ATM service fees, credit card surcharges and debit card surcharges*, which issued today. GSTR 2014/2DC2 includes the above changes and sets out the ATO's revised view of what constitutes an 'ATM' and 'ATM services' following the *Banktech* decision.
3. GSTR 2014/2DC2 has been issued as a new draft to allow for public consultation and comment.

Commissioner of Taxation

4 September 2024

ATO references

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