GSTR 2000/D15A - Addendum - Goods and Services Tax: foreign exchange rates that work out the consideration for a taxable supply

Addendum

Draft Goods and Services Tax Ruling

Goods and services tax: foreign exchange rates that work out the consideration for a taxable supply

Replace the Preamble which read:

Preamble

This document is a draft for industry and professional comment. As such, it represents the preliminary, though considered views of the Australian Taxation Office. This draft may not be relied on by taxation officers, taxpayers and practioners. When officially released it will be a public ruling for the purposes of section 37 of the ***Taxation Administration Act 1953*** *and may be relied upon by any person to whom it applies.*

with the following Preamble:

This draft may be relied on by taxation officers, taxpayers and practitioners, as it is intended to be a Ruling or advice in terms of section 37 of the ***Taxation Administration Act 1953****.*

Commissioner of Taxation
28 June 2000

ATO references:
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