



# ***WITHDRAWN - Credit card surcharge - part of consideration for supply -***

 This cover sheet is provided for information only. It does not form part of *WITHDRAWN - Credit card surcharge - part of consideration for supply -*

 This document has changed over time. This is a consolidated version of the ruling which was published on *17 December 2014*



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## Notice of Withdrawal

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### Financial Services Questions and Answers

#### Credit card surcharge – part of consideration for supply

The Goods and Services Tax Industry Issue titled *Credit card surcharge - part of consideration for supply* is withdrawn with effect from today.

The Issue explains that a credit card surcharge forms part of the price for the supply of goods or services by the merchant to the cardholder. It also provides examples that illustrate that view.

The Issue is being withdrawn as the view contained in the Issue has been incorporated in Goods and services Tax Ruling GSTR 2014/2 *Goods and services tax: treatment of ATM service fees, credit card surcharges and debit card surcharges*.

The view expressed in the Issue continues to apply to arrangements begun to be carried out before the withdrawal but does not apply to arrangements begun to be carried out after the withdrawal.

The Issue is replaced by GSTR 2014/2 that issued on 17 December 2014.

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**Commissioner of Taxation**

17 December 2014

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