



GSTA TPP 018W - Goods and services tax: Can an interest charge be a change in consideration and therefore an adjustment event (as opposed to a financial supply)?

 This cover sheet is provided for information only. It does not form part of *GSTA TPP 018W - Goods and services tax: Can an interest charge be a change in consideration and therefore an adjustment event (as opposed to a financial supply)?*

 This document has changed over time. This is a consolidated version of the ruling which was published on *26 February 2014*



Notice of Withdrawal

Goods and Services Tax Advice

Goods and services tax: can an interest charge be a change in consideration and therefore an adjustment event (as opposed to a financial supply)?

Goods and Services Tax Advice GSTA TPP 018 is withdrawn with effect from today.

1. Goods and Services Tax Advice GSTA TPP 018 explains that an interest charge is consideration for a financial supply and does not give rise to an adjustment event.
2. TPP 018 is withdrawn because it is no longer required. It is a duplication of an existing ATO view.
3. The Commissioner's view is contained in paragraphs 29, 31 and 32 of GSTR 2000/19 *Goods and services tax: making adjustments under Division 19 for adjustment events*.

Commissioner of Taxation

26 February 2014

ATO references

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