


GSTR 2000/19A8 - Addendum - Goods and services tax: making adjustments under Division 19 for adjustment events

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Addendum

Goods and Services Tax Ruling

Goods and services tax: making adjustments under Division 19 for adjustment events

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends GSTR 2000/19 to:

- reflect amendments made to the *A New Tax System (Goods and Services Tax) Act 1999* in relation to the GST treatment of digital currency, and
- replace references to the term 'Australia' with the term 'indirect tax zone' to reflect amendments made by the *Treasury Legislation Amendment (Repeal Day) Act 2015*.

GSTR 2000/19 is amended as follows:

1. Preamble

Omit the Note; substitute:

[Note: This is a consolidated version of this document. Refer to the ATO Legal database (ato.gov.au/law) to check its currency and to view the details of all changes.]

2. Paragraph 7A

Omit the paragraph (including footnote A1); substitute:

7A. Changes have been made to this Ruling by Addenda that issued on 17 December 2003, 13 September 2006, 21 September 2011, 7 December 2011, 31 October 2012, 11 December 2013, 1 October 2014 and 12 December 2018. Refer to each Addendum for the date of effect for the change introduced by that Addendum.

3. Paragraph 38

Omit the paragraph; substitute:

38. A supply contract may state that the consideration for the supplies under the contract has to be paid in a foreign currency or digital currency. In these cases, the foreign currency or digital currency has to be converted to Australian dollars so that GST can be attributed. Section 9-85 allows the Commissioner to determine the manner in which the foreign currency or digital currency will be converted to Australian currency.

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4. Paragraph 39

In the second sentence, after 'foreign currency'; insert 'or digital currency'.

5. Paragraph 110

Omit 'Australia'; substitute 'the indirect tax zone'.

6. Paragraph 116

Omit 'Australia'; substitute 'the indirect tax zone'.

This Addendum applies on and from 1 July 2017.

Commissioner of Taxation

12 December 2018

ATO references

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