


# ***GSTR 2000/25A3 - Addendum - Goods and services tax: GST-free supplies of water, sewerage and sewerage-like services, storm water draining services and emptying of a septic tank***

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## Addendum

### Goods and Services Tax Ruling

#### Goods and services tax: GST-free supplies of water, sewerage and sewerage-like services, storm water draining services and emptying of a septic tank

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Goods and Services Tax Ruling GSTR 2000/25 to reflect amendments made to the *A New Tax System (Goods and Services Tax) Act 1999* (GST Act) in relation to the GST treatment of digital currency and subsection 9-10(4) of the GST Act.

#### **GSTR 2000/25 is amended as follows:**

##### **1. Paragraph 8**

After the paragraph; insert:

8A. Changes made to this Ruling by Addenda that issued on 9 May 2018 have been incorporated into this version of the Ruling.

##### **2. Paragraph 88**

Omit subparagraph 4); substitute:

- 4) However, supply does not include:
- (a) a supply of money unless the money is provided as consideration for a supply that is a supply of money or digital currency, or
  - (b) a supply of digital currency unless the digital currency is provided as consideration for a supply that is a supply of digital currency or money.<sup>27</sup>

This Addendum applies on and from 1 July 2017.

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**Commissioner of Taxation**  
9 May 2018

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ATO references

NO: 1-DSDMI2X  
ISSN: 2205-6157

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BSL: ITX

ATOlaw topic: Goods and services tax ~~ Other GST topics (N to Z) ~~  
Water, sewerage and drainage

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