


# ***GSTR 2001/2A3 - Addendum - Goods and services tax: Goods and services tax: foreign exchange conversions***

 This cover sheet is provided for information only. It does not form part of *GSTR 2001/2A3 - Addendum - Goods and services tax: Goods and services tax: foreign exchange conversions*

 View the [consolidated version](#) for this notice.



## Addendum

---

### Goods and Services Tax Ruling

#### Goods and services tax: foreign exchange conversions

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Goods and Services Tax Ruling GSTR 2001/2 to reflect the withdrawal and replacement of Goods and Services Tax Ruling GSTR 2000/1 by Goods and Services Tax Ruling GSTR 2013/2.

#### **GSTR 2001/2 is amended as follows:**

**1. Paragraph 10**

- (a) Omit from the first sentence '[to tax periods commencing]'.  
(b) After the paragraph; insert:

10A. Changes made to this Ruling by Addenda that issued on 7 December 2011, 31 October 2012 and 16 October 2013 have been incorporated into this version of the Ruling.<sup>1A</sup>

**2. Footnote 5**

Omit the footnote.

**3. Footnote 17**

Omit the footnote; substitute:

<sup>17</sup>An explanation of the requirements for adjustment notes can be found in Goods and Services Tax Ruling GSTR 2013/2 *Goods and services tax: adjustment notes*.

**4. Related Rulings / Determinations**

Omit 'GSTR 2000/1'; substitute 'GSTR 2013/2'.

This Addendum applies on and from 21 August 2013.

---

<sup>1A</sup> Refer to each Addendum to see how that Addendum amends this Ruling.

# GSTR 2001/2

---

**Commissioner of Taxation**

16 October 2013

---

ATO references

NO:	1-4YTXBKQ
ISSN:	1443-5160
ATOlaw topic:	Goods and Services Tax ~~ General rules and concepts ~~ value of taxable supplies

---

**© AUSTRALIAN TAXATION OFFICE FOR THE  
COMMONWEALTH OF AUSTRALIA**

You are free to copy, adapt, modify, transmit and distribute this material as you wish (but not in any way that suggests the ATO or the Commonwealth endorses you or any of your services or products).