


# ***GSTR 2002/2A9 - Addendum - Goods and services tax: GST treatment of financial supplies and related supplies and acquisitions***

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## Addendum

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### Goods and Services Tax Ruling

#### Goods and services tax: GST treatment of financial supplies and related supplies and acquisitions

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Goods and Services Tax Ruling GSTR 2002/2 to reflect the change in the glossary for the term Automatic Teller Machine (ATM).

#### **GSTR 2002/2 is amended as follows:**

##### **1. Schedule 1 Glossary of Terms**

Omit:

##### **Automatic Teller Machine (ATM)**

A customer activated online terminal that enables customers to access account balances, deposit and withdraw cash and transfer funds between accounts. The ATM operates by the insertion of a plastic identification card in the terminal, entry of a personal identification number (PIN) and activation of an instruction keyboard.

Substitute:

##### **Automatic Teller Machine (ATM)**

The term 'ATM' is an automatic teller machine that is used in the payment system designated by the Reserve Bank of Australia (RBA) as the ATM system. It takes its meaning from the following definition set out in the Consumer Electronic Clearing System (CECS) Manual:

**ATM** means an approved electronic device capable of automatically dispensing Cash in response to a *Cash withdrawal* Transaction initiated by a Cardholder. Other Transactions (initiated by a debit card) such as *funds transfers, deposits and balance enquiries* may also be supported. The device must accept either magnetic stripe Cards or smart (chip) Cards where Transactions are initiated by the Cardholder keying in a Personal Identification Number (PIN). Limited service devices (known as 'Cash dispensers') that only allow for Cash withdrawal are included.

# GSTR 2002/2

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This Addendum applies both before and after its date of issue. However, taxpayers can rely upon the former glossary term for an Automatic Teller Machine for periods prior to the date of issue of this Addendum.

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## Commissioner of Taxation

17 December 2014

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### ATO references

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