GSTR 2003/13A6 - Addendum - Goods and services tax: general law partnerships

This cover sheet is provided for information only. It does not form part of GSTR 2003/13A6 - Addendum - Goods and services tax: general law partnerships

Uiew the consolidated version for this notice.

GSTR 2003/13

Page 1 of 2

Addendum

Goods and Services Tax Ruling

Goods and services tax: general law partnerships

This Addendum is a public ruling for the purposes of the *Taxation Administration Act* 1953. It amends Goods and Services Tax Ruling GSTR 2003/13 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 2003/13 is amended as follows:

1. Paragraph 8A

Omit the paragraph; substitute:

Changes made to this Ruling by Addenda that issued on 15 August 2007, 8 April 2009, 27 March 2013, 21 August 2013 and 9 May 2018 have been incorporated into this version of the Ruling.

2. Paragraph 72

Omit last sentence; substitute:

'A capital contribution of money or digital currency is not a supply.'.

3. Footnote 43

Omit the footnote; substitute:

'A supply of money or digital currency is not a supply under subsection 9-10(4) (unless it is consideration for a supply of money or digital currency).'.

This Addendum applies on and from 1 July 2017.

Commissioner of Taxation

9 May 2018

ATO references

NO: 1-DPDNYZE ISSN: 2205-6157 BSL: ITX Goods and Services Tax Ruling

GSTR 2003/13

Page 2 of 2

ATOlaw topic: Goods and services tax ~~ General rules and concepts ~~

Entity structures

Goods and services tax ~~ Financial supplies ~~ Supplies

and acquisitions

© 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).