# GSTR 2014/3ER1 - Erratum - Goods and services tax: the GST implications of transactions involving bitcoin

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# **GSTR 2014/3**

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## **Erratum**

### **Goods and Services Tax Ruling**

Goods and services tax: the GST implications of transactions involving bitcoin

This Erratum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It corrects minor typographical errors, including the amount of the total price in Example 2, in Goods and Services Tax Ruling GSTR 2014/3.

#### GSTR 2014/3 is corrected as follows:

#### 1. Paragraph 14

Omit 'AUD\$5550'; substitute 'AUD\$5,555'.

#### 2. Paragraphs 95 and 97

Omit 'paragraph'; substitute 'subparagraph'.

This Erratum applies on and from 17 December 2014.

#### **Commissioner of Taxation**

21 January 2015

ATO references

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ATOlaw topic: Goods and services tax ~~ Financial supplies ~~ Other

Goods and services tax ~~ General rules and concepts ~~

Supplies ~~ Taxable supplies

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