



GSTA TPP 065W - Goods and services tax: Is GST payable on a dishonoured cheque fee?

 This cover sheet is provided for information only. It does not form part of *GSTA TPP 065W - Goods and services tax: Is GST payable on a dishonoured cheque fee?*

 This document has changed over time. This is a consolidated version of the ruling which was published on *27 February 2013*



Notice of Withdrawal

Goods and Services Tax Advice

Goods and services tax: is GST payable on a dishonoured cheque fee?

Goods and Services Tax Advice GSTA TPP 065 is withdrawn with effect from today.

1. The Advice deals with situations where a dishonoured cheque fee is on-charged by a supplier to its customer.
2. The Advice is considered to be not correct to the extent it suggests that an on-charged dishonoured cheque fee is consideration for an input taxed financial supply.
3. The Advice is replaced by Goods and Services Tax Determination GSTD 2013/1 Goods and services tax: *When a payment for a supply fails, is a failed payment fee charged by the supplier consideration for a supply?*

Commissioner of Taxation

27 February 2013

ATO references

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ATOlaw topic: *Goods and Services Tax -- General rules and concepts -- other*