


# ***GSTD 2003/1A2 - Addendum - Goods and Services Tax: Is the payment of judgment interest consideration for a supply?***

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## Addendum

### Goods and Services Tax Determination

Goods and services tax: is the payment of judgment interest consideration for a supply?

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends GSTD 2003/1 to:

- reflect amendments made to the *A New Tax System (Goods and Services Tax) Act 1999* in relation to the GST treatment of digital currency, and
- replace references to the term 'Australia' with the term 'indirect tax zone' to reflect amendments made by the *Treasury Legislation Amendment (Repeal Day) Act 2015*.

#### GSTD 2003/1 is amended as follows:

##### 1. Preamble

Omit the Note; substitute:

*[Note: This is a consolidated version of this document. Refer to the ATO Legal database (ato.gov.au/law) to check its currency and to view the details of all changes.]*

##### 2. Paragraph 4

Omit footnote 1.

##### 3. Paragraph 22

In footnote 15, omit 'Australia'; substitute 'the indirect tax zone'.

##### 4. Paragraph 25

- (a) In the second sentence, after 'money'; insert 'or digital currency'.
- (b) In footnote 18, after 'money'; insert 'or digital currency'.

##### 5. Paragraph 27

After the paragraph; insert:

27A. Changes have been made to this Determination by Addenda that issued 31 October 2012 and 12 December 2018. Refer to each Addendum for the date of effect for the change introduced by that Addendum.

# GSTD 2003/1

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This Addendum applies on and from 1 July 2017.

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**Commissioner of Taxation**

12 December 2018

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ATO references

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