


***GSTD 2012/5A1 - Addendum - Goods and services tax: are acquisitions related to an entity's retail foreign currency exchange transactions with customers in Australia made solely for a creditable purpose under section 11-15 of the A New Tax System (Goods and Services Tax) Act 1999 (GST Act)?***

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## Addendum

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### **Goods and Services Tax Determination**

Goods and services tax: are acquisitions related to an entity's retail foreign currency exchange transactions with customers in Australia made solely for a creditable purpose under section 11-15 of the *A New Tax System (Goods and Services Tax) Act 1999* (GST Act)?

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Goods and Services Tax Determination GSTD 2012/5 to reflect amendments to the *A New Tax System (Goods and Services Tax) Regulations 1999* (GST Regulations). In particular, the Addendum updates GSTD 2012/5 for amendments made to item 9 of the table in subregulation 40-5.09(3) of the GST Regulations.

#### **GSTD 2012/5 is amended as follows:**

**1. Paragraph 14**

After the paragraph; insert:

14A. Changes made to this Determination by Addenda that issued on 9 May 2018 have been incorporated into this version of the Determination.

**2. Paragraph 25**

Omit first sentence; substitute:

'Item 9 of the table in subregulation 40-5.09(3) refers to an interest in or under Australian currency, the currency of a foreign country, digital currency or an agreement to buy or sell any of these three things.'

This Addendum applies on and from 1 July 2017.

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**Commissioner of Taxation**

9 May 2018

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ATO references

NO: 1-DSDMI60

# GSTD 2012/5

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ISSN: 2205-6254

BSL: ITX

ATOlaw topic: Goods and services tax ~~ Financial supplies ~~ Creditable purpose  
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