


GSTR 2001/2A3 - Addendum - Goods and services tax: Goods and services tax: foreign exchange conversions

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Addendum

Goods and Services Tax Ruling

Goods and services tax: foreign exchange conversions

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Goods and Services Tax Ruling GSTR 2001/2 to reflect the withdrawal and replacement of Goods and Services Tax Ruling GSTR 2000/1 by Goods and Services Tax Ruling GSTR 2013/2.

GSTR 2001/2 is amended as follows:

1. Paragraph 10

- (a) Omit from the first sentence '[to tax periods commencing]'.
- (b) After the paragraph; insert:

10A. Changes made to this Ruling by Addenda that issued on 7 December 2011, 31 October 2012 and 16 October 2013 have been incorporated into this version of the Ruling.^{1A}

2. Footnote 5

Omit the footnote.

3. Footnote 17

Omit the footnote; substitute:

¹⁷ An explanation of the requirements for adjustment notes can be found in Goods and Services Tax Ruling GSTR 2013/2 *Goods and services tax: adjustment notes*.

4. Related Rulings / Determinations

Omit 'GSTR 2000/1'; substitute 'GSTR 2013/2'.

This Addendum applies on and from 21 August 2013.

^{1A} Refer to each Addendum to see how that Addendum amends this Ruling.

GSTR 2001/2

Commissioner of Taxation

16 October 2013

ATO references

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