


# ***GSTR 2002/2A12 - Addendum - Goods and services tax: GST treatment of financial supplies and related supplies and acquisitions***

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# Addendum

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## Goods and Services Tax Ruling

### Goods and services tax: GST treatment of financial supplies and related supplies and acquisitions

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Goods and Services Tax Ruling GSTR 2002/2 to update cross referencing of rulings and to meet current accessibility guidelines.

GSTR 2002/2 is amended as follows:

**1. Paragraph 144A**

- (a) Omit 'GSTR 2005/6 *Goods and services tax: the scope of subsection 38-190(3) and its application to supplies of things (other than goods or real property) made to non-residents that are GST-free under item 2 in the table in subsection 38-190(1) of the A New Tax System (Goods and Services Tax) Act 1999*'; substitute 'GSTR 2025/1 *Goods and services tax: supplies of things (other than goods or real property) made to non-residents but provided to another entity in Australia*'.
- (b) Omit 'GSTR 2007/2 *Goods and services tax: in the application of paragraph (b) of item 3 in the table in subsection 38-190(1) of the A New Tax System (Goods and Services Tax) Act 1999 to a supply, when does 'effective use or enjoyment' of the supply 'take place outside Australia'?*'; substitute 'GSTR 2025/2 *Goods and services tax: supplies of things (other than goods or real property) where effective use or enjoyment of the supply takes place outside Australia*'.

**2. Paragraph 156**

In footnote 67B, omit 'GSTR 2007/2'; substitute 'GSTR 2025/2'.

**3. Paragraph 157**

Omit 'GSTR 2007/2'; substitute 'GSTR 2025/2'.

**4. Paragraph 170**

In footnote 68F, omit 'GSTR 2005/6'; substitute 'GSTR 2025/1'.

This Addendum applies both before and after the date of issue.

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**Commissioner of Taxation**

6 August 2025

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ATO references

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