


# ***GSTR 2002/2A7 - Addendum - Goods and services tax: GST treatment of financial supplies and related supplies and acquisitions***

 This cover sheet is provided for information only. It does not form part of *GSTR 2002/2A7 - Addendum - Goods and services tax: GST treatment of financial supplies and related supplies and acquisitions*

 View the [consolidated version](#) for this notice.



---

# Addendum

---

## 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 clarify that where a financial supply does not involve the supply of an interest, the ordinary meaning of 'financial supply provider' and 'financial supply facilitator' applies.

#### **GSTR 2002/2 is amended as follows:**

**1. Paragraph 6A**

Omit 'and 11 December 2013'; substitute ', 11 December 2013 and 20 August 2014'.

**2. Paragraph 26**

In the first sentence, after the words 'disposal of a financial interest' insert:

<sup>22A</sup> A financial supply may also include a supply that is designated as such and does not involve the supply of an interest, such as a supply of specified ATM services in subregulation 40-5.09(4A). The expression 'supply' used in this ruling also applies to such financial supplies.

**3. Paragraph 106**

After the paragraph, insert:

106A. Where the financial supply does not involve the supply of an interest, the ordinary meaning of 'financial supply provider' applies. The financial supply provider is the entity that makes the financial supply. See paragraphs 651A and 651B of GSTR 2004/1 for an example involving Item 27 and a financial supply of ATM services.

# GSTR 2002/2

## 4. Paragraph 261

After the paragraph, insert:

261A. When a financial supply does not involve the supply of an interest, the ordinary meaning of 'financial supply facilitator' applies. The financial supply facilitator is the entity that facilitates the financial supply for the entity making the financial supply.

This Addendum applies on and from 20 August 2014.

---

**Commissioner of Taxation**

20 August 2014

---

ATO references

NO:	1-5KYMCAE
ISSN:	1443-5160
ATOlaw topic:	Goods and Services Tax ~~ Financial supplies ~~ reduced credit acquisitions

---

**© AUSTRALIAN TAXATION OFFICE FOR THE  
COMMONWEALTH OF AUSTRALIA**

You are free to copy, adapt, modify, transmit and distribute this material as you wish (but not in any way that suggests the ATO or the Commonwealth endorses you or any of your services or products).