

Cover sheet for: GSTR 2003/13A6 - Addendum

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Addendum

Goods and Services Tax Ruling

Goods and services tax: general law partnerships

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Goods and Services Tax Ruling GSTR 2003/13 to reflect amendments made to the *A New Tax System (Goods and Services Tax) Act 1999* (GST Act) in relation to the GST treatment of digital currency and subsection 9-10(4) of the GST Act.

GSTR 2003/13 is amended as follows:

1. Paragraph 8A

Omit the paragraph; substitute:

Changes made to this Ruling by Addenda that issued on 15 August 2007, 8 April 2009, 27 March 2013, 21 August 2013 and 9 May 2018 have been incorporated into this version of the Ruling.

2. Paragraph 72

Omit last sentence; substitute:

‘A capital contribution of money or digital currency is not a supply.’.

3. Footnote 43

Omit the footnote; substitute:

‘A supply of money or digital currency is not a supply under subsection 9-10(4) (unless it is consideration for a supply of money or digital currency).’.

This Addendum applies on and from 1 July 2017.

Commissioner of Taxation
9 May 2018

ATO references

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