


# ***GSTR 2014/3ER1 - Erratum - Goods and services tax: the GST implications of transactions involving bitcoin***

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# Erratum

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## Goods and Services Tax Ruling

### Goods and services tax: the GST implications of transactions involving bitcoin

This Erratum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It corrects minor typographical errors, including the amount of the total price in Example 2, in Goods and Services Tax Ruling GSTR 2014/3.

#### **GSTR 2014/3 is corrected as follows:**

**1. Paragraph 14**

Omit 'AUD\$5550'; substitute 'AUD\$5,555'.

**2. Paragraphs 95 and 97**

Omit 'paragraph'; substitute 'subparagraph'.

This Erratum applies on and from 17 December 2014.

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#### **Commissioner of Taxation**

21 January 2015

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#### ATO references

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