

# ***TDP 2012/1 - GST treatment of recovered dishonoured payment costs***

! This cover sheet is provided for information only. It does not form part of *TDP 2012/1 - GST treatment of recovered dishonoured payment costs*

! The issues in this discussion paper were finalised in GSTD 2013/1 *Goods and services tax: when a payment for a supply fails, is a failed payment fee charged by the supplier consideration for a supply?*

! This document has changed over time. This is a consolidated version of the ruling which was published on *20 February 2013*



Australian Government  
Australian Taxation Office

## Technical Discussion Paper

# Notice of Withdrawal

## GST treatment of recovered dishonoured payment costs

Technical Discussion Paper TDP 2012/1 *GST treatment of recovered dishonoured payment costs*, which issued on 1 August 2012, is withdrawn from 20 February 2013.

This paper has been withdrawn as the Commissioner will be publishing a Goods and Services Tax Determination on this topic entitled *Goods and services tax: when a payment for a supply fails, is a failed payment fee charged by the supplier consideration for a supply?*

Note that the previous Public Ruling on this topic was Goods and Services Tax Advice GSTA TPP 065 and that Advice will be withdrawn.

20 February 2013

### References

ATOlaw topic(s)	Goods and Services Tax ~~ Financial supplies ~~ payment instruments Goods and Services Tax ~~ General rules and concepts ~~ consideration
ATO references:	TDP 2012/1