

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Discussion Paper TDP 2012/1 *GST treatment of recovered dishonoured payment costs*, which issued on 1 August 2012, is withdrawn from 20 February 2013.

This paper has been withdrawn as the Commissioner will be publishing a Goods and Services Tax Determination on this topic entitled *Goods and services tax: when a payment for a supply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that the previous Public Ruling on this topic was Goods and Services Tax Advice GSTA TPP 065 and that Advice will be withdrawn.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