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Goods and Services Tax Ruling

GSTR 2014/3W

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



Please note that the [PDF version](#) is the authorised version of this withdrawal notice.



There is a Compendium for this document: [GSTR 2014/3EC](#).



This document incorporates revisions made since original publication. View its [history](#) and amending notices, if applicable.

Notice of Withdrawal

Goods and Services Tax Ruling GSTR 2014/3 is withdrawn with effect from today.

1. GSTR 2014/3 will cease to apply to transactions entered into after 1 July 2017, the date that the legislative amendments to *A New Tax System (Goods and Services Tax) Act 1999* and the *A New Tax System (Goods and Services Tax) Regulations 1999* commenced.

2. From 1 July 2017, digital currency will have the equivalent treatment to money and in certain circumstances supplies of digital currency will be treated as financial supplies. As a result of these amendments, the view contained in GSTR

2014/3 is no longer current.

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Commissioner of Taxation

18 December 2017

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References

ATO references:

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GSTR 2014/3W history

	Date:	Version:	Change:
	17 December 2014	Original ruling	
	21 January 2015	Consolidated ruling	Erratum
You are here →	18 December 2017	Withdrawn	

[Back to top](#)

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