



# ***GSTA TPP 005W - Goods and services tax: how do I calculate the input tax credit for second-hand goods acquired before 1 July 2000?***

 This cover sheet is provided for information only. It does not form part of *GSTA TPP 005W - Goods and services tax: how do I calculate the input tax credit for second-hand goods acquired before 1 July 2000?*

 This document has changed over time. This is a consolidated version of the ruling which was published on *5 March 2014*



## Notice of Withdrawal

### Goods and Services Tax Advice

Goods and services tax: how do I calculate the input tax credit for second-hand goods acquired before 1 July 2000?

Goods and Services Tax Advice GSTA TPP 005 is withdrawn with effect from today.

1. Goods and Services Tax Advice GSTA TPP 005 states that the approach in Division 66 of the *A New Tax System (Goods and Services Tax) Act 1999* may be used to calculate input tax credits for the acquisition of second-hand goods acquired before 1 July 2000.
2. GSTA TPP 005 is withdrawn because it provides no interpretive guidance and is a duplication of the existing ATO View.
3. The Commissioner's view regarding the application of Division 66 to second hand goods acquired before 1 July 2000 is contained in paragraphs 3 to 5 and 8 of GSTD 2000/2 *Goods and services tax: Can you claim input tax credits under Subdivision 66-A of the A New Tax System (Goods and Services Tax) Act 1999 for goods that have been incorporated into second-hand goods prior to 1 July 2000?*

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**Commissioner of Taxation**

5 March 2014

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ATO references

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