

GSTD 2013/2ER1 - Erratum - Goods and services tax: when are second-hand goods acquired for the purpose of sale in the ordinary course of business under Division 66 of the A New Tax System (Goods and Services Tax) Act 1999 (GST Act)?

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Erratum

Goods and Services Tax Determination

Goods and services tax: when are second-hand goods acquired for the purpose of sale in the ordinary course of business under Division 66 of the *A New Tax System (Goods and Services Tax) Act 1999* (GST Act)?

This Erratum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It corrects Goods and Services Tax Determination GSTD 2013/2 to correct a typographical error.

GSTD 2013/2 is corrected as follows:

1. Paragraph 7

Omit the word 'seeling' from the second last sentence; substitute 'selling'.

This Erratum applies on and from 28 August 2013.

Commissioner of Taxation

18 June 2014

ATO references

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