

GSTR 2005/3A4 - Addendum - Goods and services tax: arrangements of the kind described in Taxpayer Alert TA 2004/9 - exploitation of the second-hand goods provisions to obtain input tax credits

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

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Addendum

Goods and Services Tax Ruling

Goods and services tax: arrangements of the kind described in Taxpayer Alert TA 2004/9 – exploitation of the second-hand goods provisions to obtain input tax credits

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Goods and Services Tax Ruling GSTR 2005/3 to withdraw paragraphs 43 to 45F of the Ruling. Those paragraphs explain when second-hand goods are acquired for the purposes of sale (or exchange) in the ordinary course of business under Division 66 of the *A New Tax System (Goods and Services Tax) Act 1999* (GST Act). The Commissioner's view on when second-hand goods are acquired for the purposes of sale under Division 66 of the GST Act has been re-located to a separate Goods and Services Tax Determination, GSTD 2013/2, *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)?*.

GSTR 2005/3 is amended as follows:

1. Paragraphs 43 to 45F

Omit paragraphs 43 to 45F and associated footnotes, substitute;

43. For the Commissioner's view on when second-hand goods are acquired for the purpose of sale in the ordinary course of business under Division 66 of the GST Act, see Goods and Services Tax Determination GSTD 2013/2 *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)?*

2. Related Rulings/Determinations

Insert:

GSTD 2013/2

GSTR 2005/3

This Addendum applies on and from the 28 August 2013.

Commissioner of Taxation

28 August 2013

ATO references

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