


***GSTR 2005/3A5 - 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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## Addendum

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### 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 reflect amendments made to the *A New Tax System (Goods and Services Tax) Act 1999* by the *Tax and Superannuation Laws Amendment (2016 Measures No. 1) Act 2016* in relation to subsection 9-25(3).

#### **GSTR 2005/3 is amended as follows:**

##### **1. Paragraph 5**

After paragraph 5, insert:

5A. Changes made to this Ruling by Addenda that issued on 4 August 2010, 13 October 2010, 31 October 2012, 28 August 2013 and 23 November 2016 have been incorporated into this version of the Ruling.<sup>A1</sup>

##### **2. Paragraph 17**

Omit subparagraph 17(3); substitute:

(3) A supply of goods that involves the goods being brought to Australia is connected with Australia if the supplier imports the goods into Australia.

##### **3. Paragraph 48**

In the first and last sentences omit 'Paragraph 9-25(3)(a)'; substitute 'Subsection 9-25(3)'.

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<sup>A1</sup> Refer to each Addendum to see how that Addendum amends this Ruling.

# GSTR 2005/3

Page 2 of 2

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## 4. Legislative references

Omit:

- ANTS(GST)A99 9-25(3)(a)

This Addendum applies on and from 1 October 2016.

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## Commissioner of Taxation

23 November 2016

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### ATO references

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