



Australian Government
Australian Taxation Office

Legislative Instrument
Goods and Services Tax: Rules for Applying
Subdivision 66-B Determination (No. 31) 2015

I, **James O'Halloran**, Deputy Commissioner of Taxation, make this determination under paragraph 66-70(1)(a) of the *A New Tax System (Goods and Services Tax) Act 1999* I make the following determination:

James O'Halloran
Deputy Commissioner of Taxation

Dated: 15 September 2015

Name of Determination

1. This determination is the *A New Tax System (Goods and Services Tax) Act 1999 Rules for Applying Subdivision 66-B Determination (No.31) 2015*.

Commencement

2. This determination commences on the day after registration.

Repeal of previous instrument

3. The following determination is repealed on the commencement of this determination:
 - *A New Tax System (Goods and Services Tax) Rules for Applying Subdivision 66-B Determination (No. 1) 2000* (the previous instrument) - F2005B01877, registered on 26/07/2005 is repealed on the commencement of this determination.

Determination (Who is covered by this Determination)

4. This determination applies to:
 - an entity that was determined in the previous instrument ; or
 - an entity that was not determined in the previous instrument, provided it satisfies all the requirements of this instrument.
5. This determination applies to entities that are registered for GST.

Application

6. This determination does not apply to second-hand goods that Subdivision 66-B already applies to, nor does it affect the operation of the Subdivision in relation to those goods.
7. This determination applies to second-hand goods of a kind specified in

Clause 6 that a GST registered entity acquires for the purposes of sale or exchange (but not for manufacture) in the ordinary course of business.

8. This determination does not apply to second-hand goods of a kind specified in Clause 6 where:
- (a) the consideration provided by the entity for the acquisition, is more than \$1,000 and Subdivision 66-A would apply to the acquisition if this determination did not apply; or
 - (b) the supply of the goods to the entity was GST-free; or
 - (c) the supply of the goods to the entity was a supply by way of hire; or
 - (d) the entity has included, or will include, the amount of an input tax credit for the acquisition as part of its net amount for the purposes of section 17-5 or any other section of the Act; or
 - (e) the entity imported the goods, where the importation was not a taxable importation; or
 - (f) the goods acquired or part of the goods acquired, other than by way of a taxable supply or a taxable importation, are subsequently supplied as a supply that is not a taxable supply.

Specified kinds of second-hand goods to which this determination applies

9. The following second-hand goods are the kind specified to which this determination applies:
- (a) an aircraft;
 - (b) an antique;
 - (c) a bag, carry case, suitcase or similar item;
 - (d) a boat, ship or other marine craft;
 - (e) a book, newspaper, magazine, folio, manuscript or other printed material;
 - (f) bric-a-brac;
 - (g) building materials;
 - (h) clothing or shoes;
 - (i) a coin, medallion or other numismatic item;
 - (j) a collectable;
 - (k) a compact disc, DVD, record, video or audio cassette;
 - (l) a cot, pram, stroller, safety seat or other item designed for infants;
 - (m) computer hardware or software;
 - (n) a container;
 - (o) an electrical appliance or item of electrical equipment;
 - (p) electronic equipment;
 - (q) a firearm;
 - (r) furniture;
 - (s) furnishings;
 - (t) a gardening tool or equipment;
 - (u) equipment used for hobbies;
 - (v) household ware including kitchenware or a bathroom fitting;
 - (w) jewellery or personal accessory (including spectacles or a watch);
 - (x) machinery, tool, implement, apparatus or equipment;
 - (y) a medical or health aid or appliance;
 - (z) a motor vehicle or any other form of vehicle including non-powered vehicle such as a bicycle or a horse drawn vehicle;
 - (aa) a musical instrument;
 - (bb) an ornament or decorative item;
 - (cc) an item used for outdoor recreation;
 - (dd) a personal item or appliance;

- (ee) a print, photograph, etching, drawing, painting, sculpture or other similar work of art;
- (ff) photographic equipment;
- (gg) scrap materials;
- (hh) sports equipment;
- (ii) a trailer or caravan;
- (jj) a stamp or label;
- (kk) telephonic equipment including a mobile phone or answering machine;
- (ll) a toy or game;
- (mm) a weapon;
- (nn) a writing implement or stationery; or
- (oo) a part, accessory or component of any of the above.

Acquisitions of second-hand goods to which Subdivision 66-B applies under this determination

10. Subdivision 66-B will apply to acquisitions of second-hand goods of a kind specified in Clause 6, other than those acquisitions excluded from this determination by Clause 5, to the extent that the entity chooses that the acquisitions will be covered by Subdivision 66-B, providing:
 - (g) the input tax credit attributable to the acquisition is added to the entity's total Subdivision 66-B credit amount; and
 - (h) the GST payable on the subsequent supply of the goods is calculated in accordance with sections 66-45 and 66-50 of the Act.

Definitions

11. The following expression is defined for the purposes of this determination:

The Act means the *A New Tax System (Goods and Services Tax) Act 1999*.

Other expressions in this determination have the same meaning as in the Act.