


GSTD 2000/2A1 - Addendum - 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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Addendum

Goods and Services Tax Determination

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?

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Goods and Services Tax Determination GSTD 2000/2 to update the Date of Effect section to reflect the amendments within the *Tax Laws Amendment (2010 GST Administration Measures No. 2) Act 2010* which came into effect on 1 July 2010.

GSTD 2000/2 is amended as follows:

1. Date of Effect

Omit the paragraph immediately following 'Date of Effect' heading; substitute:

This Determination applies [to tax periods commencing] both before and after its date of issue. However, this Determination will not apply to taxpayers to the extent that it conflicts with the terms of a settlement of a dispute agreed to before the date of issue of this Determination (see paragraphs 75 and 76 of Taxation Ruling TR 2006/10).

2. Related Rulings/Determinations

Insert 'TR 2006/10'.

3. Legislative references

(a) Omit:

- ANTS(GST)A99 195-1

(b) Insert:

- TAA 1953 Sch 1 Div 358

GSTD 2000/2

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This Addendum applies on and from 1 July 2010.

Commissioner of Taxation

31 October 2012

ATO references

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ATOlaw topic: Goods and Services Tax ~~ General rules and concepts ~~ entitlement to input tax credits
Goods and Services Tax ~~ Miscellaneous rules ~~ second hand goods
Goods and Services Tax ~~ Transitional issues