


***GSTR 2005/3A - 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 amends Goods and Services Tax Ruling GSTR 2005/3 to reflect changes in the law as a result of the *Tax Laws Amendment (2010 GST Administration Measures No. 2) Act 2010*. These changes apply to tax periods starting on or after 1 July 2010.

The addendum also makes further minor amendments to GSTR 2005/3 to correct other minor non-technical errors.

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

**1. Paragraph 9**

- (a) Omit footnote 1; substitute:

<sup>1A</sup> Division 138.

- (b) At the end of subparagraph 9(c), insert the footnote:

<sup>1</sup> For tax periods starting on or after 1 July 2010, it is no longer a requirement under Division 48 for the Commissioner to approve an entity's membership of a GST group or to revoke the approval of an entity as a member of a GST group. However, there is a requirement that the Commissioner be notified, in the approved form, of the formation of a GST group or the change in membership of a GST group – see sections 48-5 and 48-70.

**2. Paragraph 75**

After the word 'revoked'; insert the footnote:

<sup>26A</sup> For tax periods starting on or after 1 July 2010, the Commissioner's approval is no longer required to revoke the approval of a member of a GST group. However, the representative member of the GST group is required to notify the Commissioner, in the approved form, of the removal of any member from the group – see section 48-70.

### 3. Paragraph 77

At the end of the first sentence; insert the footnote:

<sup>26B</sup> For tax periods starting on or after 1 July 2010, the Commissioner's approval is no longer required to revoke the approval of a member of a GST group. However, the representative member of the GST group is required to notify the Commissioner, in the approved form, of the removal of any member from the group – see section 48-70.

### 4. Paragraph 90

After the words 'GST group'; insert the footnote:

<sup>26C</sup> For tax periods starting on or after 1 July 2010, the Commissioner's approval is no longer required to revoke the approval of a member of a GST group. However, the representative member of the GST group is required to notify the Commissioner, in the approved form, of the removal of any member from the group – see section 48-70.

### 5. Legislative references

Insert:

- ANTS(GST)A99 Div 48
- ANTS(GST)A99 48-5
- ANTS(GST)A99 48-70

### 6. Other references

Omit 'Explanatory Memorandum to the A New Tax System (Goods and Services) Tax Bill 1998'; substitute 'Explanatory Memorandum to the A New Tax System (Goods and Services Tax) Bill 1998'.

This Addendum applies on and from 1 July 2010.

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**Commissioner of Taxation**

4 August 2010

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ATO references

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