

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 *28 August 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 (but not manufacture) 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 purposes of sale (but not manufacture) 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 purposes of sale (but not manufacture) 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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second hand goods
Goods and Services Tax ~~ Miscellaneous rules ~~
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