


***GSTR 2005/3A4ER1 - Erratum - 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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## Erratum

### 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 Erratum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It corrects the title to GSTD 2013/2 in the addendum to GSTR 2005/3A4 which issued on 28 August 2013.

#### **GSTR 2005/3A4 is corrected as follows:**

**1. Preamble**

Omit '(but not manufacture)' from the last sentence.

**2. Paragraph 1**

Omit both occurrences of 'purposes of sale (but not manufacture)'; substitute 'purpose of sale'.

This Erratum applies on and from 28 August 2013.

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#### **Commissioner of Taxation**

20 November 2013

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#### ATO references

NO:	1-5335HMM
ISSN:	1443-5160
ATOlaw topic:	Goods and Services Tax ~~ Miscellaneous rules ~~ second hand goods Goods and Services Tax ~~ Miscellaneous rules ~~ anti-avoidance

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