



A New Tax System (Goods and Services Tax) (Acquisitions of Second-hand Goods) Determination 2025

I, Ben Kelly, Deputy Commissioner of Taxation, make the following determination.

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Ben Kelly **DRAFT ONLY—NOT FOR SIGNATURE**

Deputy Commissioner of Taxation

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1 Name

This instrument is the *A New Tax System (Goods and Services Tax) (Acquisitions of Second-hand Goods) Determination 2025*.

2 Commencement

- (1) Each provision of this instrument specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.

| Commencement information | | |
|---------------------------------|--|--------------|
| Column 1 | Column 2 | Column 3 |
| Provisions | Commencement | Date/Details |
| 1. The whole of this instrument | The day after this instrument is registered. | |

Note: This table relates only to the provisions of this instrument as originally made. It will not be amended to deal with any later amendments of this instrument.

- (2) Any information in column 3 of the table is not part of this instrument. Information may be inserted in this column, or information in it may be edited, in any published version of this instrument.

3 Authority

This instrument is made under paragraph 66-70(1)(a) of the Act.

4 Definitions

Note: A number of expressions used in this instrument are defined in section 195-1 of the Act, including the following:

- (a) GST-free;
- (b) input tax credit;
- (c) net amount;
- (d) registered;
- (e) second-hand goods;
- (f) total Subdivision 66-B credit amount;
- (g) taxable importation;
- (h) taxable supply.

In this instrument:

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

5 Schedules

Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this instrument has effect according to its terms.

6 Acquisitions to which Subdivision 66-B of the Act applies

- (1) Subdivision 66-B of the Act applies to the acquisition of second-hand goods of a kind specified in subsection 6(3) by a registered entity, where:
 - (a) the entity acquires those goods for the purposes of sale or exchange (but not for manufacture) in the ordinary course of business; and
 - (b) to the extent the entity chooses that the acquisition will be covered by Subdivision 66-B of the Act:
 - (i) the input tax credits attributable to the acquisition are added to the entity's total Subdivision 66-B credit amount; and
 - (ii) the GST payable on the subsequent supply of the goods is worked out in accordance with sections 66-45 and 66-50 of the Act.
- (2) However, subsection 6(1) does not apply to the acquisition of second-hand goods of a kind specified in subsection 6(3) by a registered entity, where:
 - (a) the consideration provided by the entity for the acquisition is more than \$1,000 and Subdivision 66-A of the Act would, apart from the operation of this instrument, apply to the acquisition;
 - (b) the supply of the goods to the entity was GST-free;
 - (c) the supply of the goods to the entity was a supply by way of hire;
 - (d) the entity has included, or will include, the amount of an input tax credit for the acquisition when working out its net amount;
 - (e) the entity imported the goods, where the importation was not a taxable importation;
 - (f) all 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; or
 - (g) Subdivision 66-B of the Act already applies to the acquisition of the goods apart from the operation of subsection 6(1).
- (3) For the purposes of subsections 6(1) and 6(2), the acquisition of the following second-hand goods are specified:
 - (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;

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- (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;
 - (ab) an ornament or decorative item;
 - (ac) an item used for outdoor recreation;
 - (ad) a personal item or appliance;
 - (ae) a print, photograph, etching, drawing, painting, sculpture or other similar work of art;
 - (af) photographic equipment;
 - (ag) scrap materials;
 - (ah) sports equipment;
 - (ai) a trailer or caravan;
 - (aj) a stamp or label;
 - (ak) telephonic equipment including a mobile phone or answering machine;
 - (al) a toy or game;
 - (am) a weapon;
 - (an) a writing implement or stationery;
 - (ao) a part, accessory or component of any of the above.

Schedule 1—Repeals

A New Tax System (Goods and Services Tax) Act 1999 Rules for Applying Subdivision 66-B Determination (No.31) 2015

1 The whole of the instrument

Repeal the instrument

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