



# ***GSTA TPP 006W - Goods and services tax: How do I calculate the input tax credit for second-hand goods acquired on or after 1 July 2000?***

 This cover sheet is provided for information only. It does not form part of *GSTA TPP 006W - Goods and services tax: How do I calculate the input tax credit for second-hand goods acquired on or after 1 July 2000?*

 This document has changed over time. This is a consolidated version of the ruling which was published on *5 March 2014*



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## Notice of Withdrawal

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### Goods and Services Tax Advice

#### Goods and services tax: how do I calculate the input tax credit for second-hand goods acquired on or after 1 July 2000?

Goods and Services Tax Advice GSTA TPP 006 is withdrawn with effect from today.

1. Goods and Services Advice GSTA TPP 006 states that the approach described in Division 66 of the *A New Tax System (Goods and Services Tax) Act 1999* may be used to calculate input tax credits for second-hand goods acquired on or after 1 July 2000.
2. GSTA TPP 006 is withdrawn because it does not answer the question posed, is misleading and is otherwise unnecessary.
3. The Commissioner's view regarding when an acquisition of a second hand good is a creditable acquisition for the purposes of Division 66 is contained in paragraphs 12 to 18 of Goods and Services Tax Determination GSTD 2013/2.

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#### Commissioner of Taxation

5 March 2014

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#### ATO references

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