


GSTR 2005/3A5 - 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

 This cover sheet is provided for information only. It does not form part of *GSTR 2005/3A5 - 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*

 View the [consolidated version](#) for this notice.



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 reflect amendments made to the *A New Tax System (Goods and Services Tax) Act 1999* by the *Tax and Superannuation Laws Amendment (2016 Measures No. 1) Act 2016* in relation to subsection 9-25(3).

GSTR 2005/3 is amended as follows:

1. Paragraph 5

After paragraph 5, insert:

5A. Changes made to this Ruling by Addenda that issued on 4 August 2010, 13 October 2010, 31 October 2012, 28 August 2013 and 23 November 2016 have been incorporated into this version of the Ruling.^{A1}

2. Paragraph 17

Omit subparagraph 17(3); substitute:

(3) A supply of goods that involves the goods being brought to Australia is connected with Australia if the supplier imports the goods into Australia.

3. Paragraph 48

In the first and last sentences omit 'Paragraph 9-25(3)(a)'; substitute 'Subsection 9-25(3)'.

^{A1} Refer to each Addendum to see how that Addendum amends this Ruling.

GSTR 2005/3

Page 2 of 2

4. Legislative references

Omit:

- ANTS(GST)A99 9-25(3)(a)

This Addendum applies on and from 1 October 2016.

Commissioner of Taxation

23 November 2016

ATO references

NO: 1-8IJPR8Y

ISSN: 2205-6157

BSL: ITX

ATOlaw topic: Goods and services tax ~~ Other GST topics (N to Z) ~~
Second-hand goods
Goods and services tax ~~ Miscellaneous ~~ Anti-
avoidance

© AUSTRALIAN TAXATION OFFICE FOR THE COMMONWEALTH OF AUSTRALIA

You are free to copy, adapt, modify, transmit and distribute this material as you wish (but not in any way that suggests the ATO or the Commonwealth endorses you or any of your services or products).