

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.

Dated 2 September 2025

Ben Kelly

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Note: This table relates only to the provisions of this instrument as originally made.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Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this instrument has effect according to its terms.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;

(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