

## **Second-hand goods**

14. Where goods are eligible for a reduction of tax chargeable on any supply under section 59 of the Act, a supply of such goods shall be treated as taking place at the earlier of the following time:

- (a)* when the goods are removed or made available;
- (b)* when an invoice is issued by the supplier; or
- (c)* when a payment is received by the supplier.