

**Submission to the Senate Economics Legislation
Committee in relation to the Treasury Laws
Amendment (GST Low Value Goods) Bill 2017**

12 April 2017

Overview

This document is a submission from an industry group comprising Alibaba, eBay and Etsy, third party online marketplaces (3P) who bring buyers and sellers together on their platforms, on the proposed imposition of the Goods and Services Tax (GST) on Low Value Goods (LVGs) sold to and imported by Australian Buyers (**Proposed Measures**) using electronic distribution platforms (EDPs). The Proposed Measures are outlined in *Treasury Laws Amendment (GST Low Value Goods) Bill 2017 (the Bill)*.

The stated objective of the Proposed Measures is to provide a level playing field for Australian and foreign retailers selling goods to Australian consumers. While this objective is laudable, the Productivity Commission determined in 2011 that the GST exemption for low value imports was considered only a “minor part of the competitive disadvantage faced by retailers”¹. In addition, the Proposed Measures will be an ineffective and costly means of imposing GST on LVGs.

The Proposed Measures are designed to impose GST collection, remittance and compliance obligations on a new class of businesses, being offshore suppliers, EDPs and re-deliverers who operate businesses outside of Australia (**Vendor Registration Model**). The extraterritorial imposition of GST is contrary to good tax policy and has the following technical complications:

- The Proposed Measures lack an effective compliance and enforcement mechanism. This will introduce new distortions between EDPs that comply and those that don't, creating a price advantage to non-compliant businesses. The absence of an effective compliance and enforcement mechanism will result in very low compliance rates.
- The Proposed Measures will require operators of EDPs to collect and remit GST on LVGs sold by suppliers using the EDP. An EDP connects customers with suppliers; it does not have legal title to the goods, does not handle the goods nor have knowledge of the flow of physical goods. The Proposed Measures create a legal fiction by deeming that the EDP is making the supply. It is analogous to requiring a landlord of a shopping centre to account for GST on goods sold by individual retailers. The EDPs will be exposed to GST liabilities on a supply that is not made by them and for which they have no pricing control.
- The Proposed Measures put small businesses who operate through third party platforms at a disadvantage compared to larger businesses as the GST turnover threshold is determined at the platform level, rather than based on the individual seller's turnover.
- The Proposed Measures also expose businesses with no Australian presence to the complexities of the Australian GST system. This is contrary to recent GST amendments that remove non-residents from the GST system².

¹ *Inquiry into the Economic Structure and Performance of the Australian Retail Industry* (2011), Productivity Commission (**PC Report**)

² *Tax and Superannuation Laws Amendment (2016 Measures No. 1) Act 2016*, Commonwealth of Australia

The implementation of a Vendor Registration Model is not aligned with the findings of comprehensive reviews undertaken by both the Productivity Commission in 2011³ and the Low Value Parcel Processing Taskforce in 2012⁴. In particular, the Low Value Parcel Processing Taskforce recommended a model which required logistics providers to collect and remit GST on LVGs⁵ (**Logistics Model**).

A Logistics Model would result in increased government revenue as GST would be levied on arrival in Australia. In addition, it will allow for effective enforcement as logistic providers would have an Australian presence and familiarity with GST law. For the reasons outlined in our submission, the Industry Group strongly recommends that the Vendor Registration Model is replaced with a Logistics Model.

Alternatively, the Proposed Measures require a fundamental rewrite to ensure that they are workable. In particular, EDPs that are third party online marketplaces like Alibaba, eBay and Etsy, merely provide listing and processing services to users and should be excluded from the Proposed Measures. This is in recognition that these EDPs (referred to as 3P service providers) do not set the price of the goods, hold/handle the goods nor have knowledge of the flow of physical goods. 3P service providers should be treated in the same way as online listing services and processing services and be excluded from the Proposed Measures, as with payment systems in the inbound intangible rules⁶ (commonly referred to as the “Netflix Tax”).

Recommendations

The *Treasury Laws Amendment (GST Low Value Goods) Bill 2017* be amended to replace the Vendor Registration Model with a Logistics Model as per Recommendation 4.1 of the Low Value Parcel Processing Taskforce.

Alternatively, the *Treasury Laws Amendment (GST Low Value Goods) Bill 2017* be amended to narrow the EDP provisions by excluding EDPs that merely provide listing and processing services to users (referred to as 3P service providers).

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³ PC Report

⁴ *Low Value Parcel Processing Taskforce Final Report (2012)*, Australian Government Treasury (**Taskforce Report**)

⁵ Recommendation 4.3, Taskforce Report

⁶ Subdivision 84-B, *A New Tax System (Goods and Services Tax) Act 1999*, Commonwealth of Australia

About Us

The members of the Industry Group operate websites that provide the ability for sellers to list goods for sale to buyers, these services are referred to as “3P”. 3P service providers rely on the information provided from users, do not set the price of the goods, and do not handle the goods. It is important to distinguish “3P” services from “1P” services where the website operator acquires the goods wholesale and resells the goods in its own right.

Further information on each member of the Industry Group are outlined below.



Alibaba Group's mission is to make it easy to do business anywhere. The company aims to build the future infrastructure of commerce. It envisions that its customers will meet, work and live at Alibaba, and that it will be a company that lasts at least 102 years.



eBay Inc. (NASDAQ: EBAY) is a global commerce leader including the Marketplace, StubHub and Classifieds platforms. Collectively, eBay connects millions of buyers and sellers around the world, empowering people and creating opportunity through Connected Commerce. Founded in 1995 in San Jose, Calif., eBay is one of the world's largest and most vibrant marketplaces for discovering great value and unique selection. In 2016, eBay enabled \$84 billion of gross merchandise volume. For more information about the company and its global portfolio of online brands, visit www.ebayinc.com.



Etsy is a global creative commerce platform that build markets, services, and economic opportunities for creative entrepreneurs. Within Etsy markets, millions of people around the world connect, both online and offline, to make, sell, and buy unique goods. We believe that we are creating a new economy—the Etsy Economy—that is powered by the spirit and passion of millions of creative entrepreneurs around the world. Etsy has 1.7 million active sellers globally, with 40 million items listed for sale. In Australia, 90% of our Etsy sellers are women, more than half are operating businesses for the first time and 21% live in rural communities.

Complications with the Proposed Measures

The Industry Group considers that the Proposed Measures will be ineffective in achieving the stated objective of levelling the playing field due to a number of complications with the Vendor Registration Model. It is essential that the GST treatment of LVGs is aligned to best practice tax policy, particularly as it is currently intended to apply extra-territorially.

In relation to the GST treatment of LVGs, the OECD noted the following:

the difficulty lies in finding the balance between the need for appropriate revenue protection, avoidance of distortions of competition and the need to keep the cost of collection proportionate to the VAT/GST collected on imports of low value goods.⁷

The Industry Group does not believe the Proposed Measures strike the right balance.

1. Reduced Government Revenue

The Proposed Measures are estimated to raise only 25% of the available revenue for LVGs. This is due to the absence of effective compliance and enforcement mechanisms.

The Explanatory Memorandum to the Bill estimates revenue of \$70 million in year 1, \$100 million in year 2 and \$130 million in year 3⁸. This is an order of magnitude lower than revenue estimates for GST on LVGs published in the following Government issued documents:

- Productivity Commission Report 2011 \$480 million (\$0 threshold)
- Low Value Parcel Processing Taskforce Report 2012 \$372 million (\$0 threshold)
- Tax Expenditure Statement 2014/15 (16/17 period) \$460 million (\$0 threshold)
- Tax Expenditure Statement 2015/16 (16/17 period) \$390 million (\$0 threshold)

The Proposed Measures are wholly inadequate in achieving a meaningful level of compliance due to the absence of effective compliance and enforcement mechanisms. The Proposed Measures will only achieve revenue capture of around 25% which would leave 75% of imports not being taxed⁹.

The Low Value Parcel Processing Taskforce identified the necessity of effective compliance and enforcement mechanisms and noted the following:

*potential reforms that involve voluntary compliance, that is, collection of duty and/or GST by overseas suppliers... **will only be viable if other solutions to ensure compliance with tax obligations are put in place as the goods are imported.** Without some form of solution to identify goods on arrival at the border to ensure duty and/or GST is captured, there would be limited incentive for voluntary compliance (emphasis added)¹⁰*

⁷ *Addressing the Challenges of the Digital Economy, Action 1* (2015), Organisation for Economic Co-operation

⁸ *Explanatory Memorandum to Treasury Laws Amendment (GST Low Value Goods) Bill 2017*, Commonwealth of Australia

⁹ Percentage derived from comparing the estimate in the Explanatory Memorandum in Year 3 (\$130 million) with PC Report (\$480 million)

¹⁰ Taskforce Report

In discussions with the Australian Taxation Office, it was indicated the Proposed Measures are intended to be enforced through the following means:

- Identifying and directly communicating with foreign businesses
- International communication strategy
- Enforcement of tax debts through Multilateral Tax Conventions
- Information sharing with foreign tax authorities

The Proposed Measures do not align with the Low Value Parcel Processing Taskforce as they do not include any mechanism to ensure compliance with tax obligations as the goods arrive in Australia.

2. More Market Distortions and More Incentives to Cheat

The Proposed Measures will be ineffective in addressing the stated objective of levelling the playing field for Australian retailers and will result in further market distortions.

It appears the Government is anticipating a level of non-compliance that will mean that the Proposed Measures will be ineffective in addressing the stated objective of levelling the playing field for Australian retailers. The absence of effective compliance and enforcement mechanisms will directly lead to market distortions.

Australian businesses will continue to be price disadvantaged as 75% of goods imported into Australia (by value) will continue not to be taxed. In addition, there is limited incentive for overseas businesses to voluntarily comply as they will be put at a price disadvantage vis-à-vis non-compliant businesses.

The market distortions are particularly striking when considering supplies by private individuals. A feature of Australia's GST system is that only business transactions are subject to GST. Under the Proposed Measures, an EDP would be liable to collect and remit GST on supplies made by private individuals notwithstanding that the individual may not be carrying on a business and is not required to register for GST. The supply would not have been taxed had the private individual not made the sale through an EDP. The principle of only taxing business transactions is a fundamental feature of a GST system and thus should not be abandoned with an untested and novel model.

3. Less Fairness for Small Business

The Proposed Measures will result in small businesses being disadvantaged and will not achieve the stated objective of levelling the playing field.

As outlined above, it is likely that, even if the Proposed Measures were implemented, a significant number of LVGs will continue to be imported into Australia without being subject to GST due to the absence of effective compliance and enforcement mechanisms. This exposes Australian small businesses to continued price pressures from non-compliant businesses. The Proposed Measures will be ineffective in achieving the stated objective of levelling the playing field.

Small businesses typically operate through third party platforms as they do not have the capital or infrastructure required to develop a stand-alone online store. Third party platforms offer small businesses a lower-cost entry to market, including international markets, which is vital for

encouraging growth. However, the Proposed Measures put small businesses at a disadvantage compared to larger businesses as the GST turnover threshold is determined at the platform level, rather than based on the individual seller's turnover cost. Small businesses operating through third party platforms therefore lose the benefit of the GST/VAT registration threshold.

The Proposed Measures will not be levelling the playing field as they will disadvantage small business and create impediments for small business to access the Australian consumer market.

4. Greater Burdens and Costs on Consumers

The Proposed Measures will adversely impact Australian consumers through reduced access to goods and increased costs.

Australians currently enjoy excellent access to a wide variety of goods which are not available through Australian retailers. As discussed below, the Proposed Measures subject offshore vendors and EDPs to the complexities of Australia's GST system resulting in high compliance costs. Overseas businesses may choose to cease shipping goods to Australia if they do not have the resources to comply. Australian consumers will be adversely impacted through reduced access to goods.

In addition, consumers will ultimately bear the cost of compliance through increased prices or an administration fee charged by overseas businesses. The Productivity Commission and the Low Value Parcel Processing Taskforce examined the costs to government to reduce the threshold using current collection methods. The modelling indicated that the costs of collection exceeded the revenue gains by approximately 150% for parcels through the international mail¹¹ and 170% for parcels through the cargo system¹².

There appears to have been no equivalent consultation on the costs to overseas businesses. Given the Exposure Draft was issued in November 2016 and the Bill introduced in February 2017, businesses are only now able to assess the impact of the Proposed Measures on their business. The absence of consultation with overseas businesses on compliance costs suggests that the impact of the Proposed Measures on Australian consumers has been largely ignored.

5. Higher Trade barriers

The Proposed Measures create a trade barrier for overseas businesses supplying goods to Australia.

The extra territorial application of Australia's GST laws will create additional costs for overseas businesses and limit the free trade of goods into Australia. As outlined below, overseas businesses will be subject to compliance costs when they sell products to Australian consumers. This serves as a barrier to trade and is contrary to Australia's advocacy for free trade and removal of trade barriers.

There is a risk that other countries may implement reciprocal arrangements. This would result in Australian businesses having a registration requirement and compliance obligations in overseas

¹¹ Page 197, Taskforce Report

¹² Page 198, Taskforce Report

jurisdictions. Australian businesses would incur costs in meeting these compliance obligations which may stifle entrepreneurship, innovation and decrease exports.

6. Increased Compliance costs

The Proposed Measures will result in high compliance costs that will ultimately be passed on to Australian consumers.

Under the current regime, the Department for Immigration and Border Protection (**DIBP**) is responsible for collecting GST on imports exceeding \$1,000 and on excisable goods. The Board of Taxation in 2009 concluded that reducing the threshold would likely result in increased administrative costs for the Government as more goods were brought into the customs systems¹³. The Productivity Commission concluded¹⁴:

*The conclusion from this indicative analysis is that any consideration of a significantly reduced threshold would necessitate a radically redesigned and highly efficient revenue collection system... Whether achieving this is possible remains to be seen, but given initiatives abroad in places like Canada and the United Kingdom, it would seem worthwhile to investigate this. Unless it is possible to achieve the desirable improvement in tax neutrality, and at the same time meet a cost efficiency test, **then a reduction in the threshold should not occur** (emphasis added)*

The Low Value Parcel Processing Taskforce made the following comment in relation to requiring overseas suppliers to register for GST¹⁵:

The compliance processes around establishing and calculating a duty or tax liability are also likely to be a burden to overseas suppliers not currently required to remit that duty or tax. While the supplier is in a position to know the purchase price and transport and insurance costs required to calculate GST liability, they would need to be familiar enough with the Australian tax legislation to know which goods are subject to tax and how the liability is calculated.

Australia will be the first country in the world to apply GST to LVGs through a Vendor Registration Model. There is a risk that consumers and businesses will face complications with the implementation of the Proposed Model as it is novel, untested and complex.

It is instructive to recall the difficulties faced by the Australian Customs Service (**ACS**) with implementing the Integrated Cargo System (**ICS**) in 2005. The Australian National Audit Office identified that the ACS had “underestimated the complexity and risks associated with the project” and “did not fully appreciate industry’s capacity to meet these changes”.¹⁶ It is questionable whether the impact of the Proposed Measures has been fully considered given the short time frame

¹³ *Review of the Legal Framework for the Administration of GST* (2009), The Board of Taxation, Commonwealth of Australia

¹⁴ PC Report

¹⁵ Taskforce Report

¹⁶ *Customs’ Cargo Management Re-engineering Project, The Auditor-General Audit Report No.24 2006-07* (2007), Australian National Audit Office

to implementation and lack of consultation with industry. These complexities cannot be underestimated and are further explored below.

The Proposed Measures will require extensive system changes and ongoing compliance costs that will ultimately be passed on to consumers. There has been no modelling released that shows the impact of the Proposed Measures on consumers.

Initial compliance costs will also be impacted as the ATO has not issued final guidance on the implementation of the Proposed Measures. While the ATO has issued a draft Law Companion Guideline¹⁷, businesses are only able to rely on the Guideline when issued in final. The Industry Group understands that the ATO is working on issuing further guidance. This exposes businesses to considerable uncertainty. It is questionable how businesses can adequately prepare for the Proposed Measures in the absence of final ATO guidelines. There is a risk that system changes would need to be updated twice should the final Guidelines differ from the draft.

Classification complexities

Australia has one of the lowest 'VAT coverages' in the OECD due to the many exemptions that apply. These exemptions require an assessment to determine the correct GST treatment of the goods. Given the number and variety of goods that are listed on EDPs this is an impossible task. The below examples demonstrate that the application of GST to low value goods is far from simple:

- Australian GST law allows basic food and beverages to be GST-free (e.g. coffee, tea, pasta, herbs and spices). The classification of what goods are GST-free require a review of a prescriptive set of rules resulting in bizarre outcomes such as crackers being taxable but dried bread being GST-free. Overseas businesses are unlikely to have a level of familiarity with Australian GST law to make this assessment. It would require considerable resources to determine the GST treatment for every good. It is also important to note that EDPs are highly unlikely to have the level of information required to classify the good, which in some situations require review of the relevant ingredients.

To complicate matters further, food packaging is only GST-free if it is considered necessary and is of a kind in which food is normally supplied¹⁸. The ATO has issued guidance on this point and uses a *de minimis* threshold of the cost price of the packaging being less than \$3 or 20% of the wholesale value of the total supply¹⁹. EDPs will not have the information nor the resources available to make this assessment.

- Medical aids and appliances specified in Schedule 3 to the GST Act requires a supplier to consider whether the goods supplied are 'specifically designed for people with an illness or disability and is not widely used by people without an illness or disability.'²⁰

¹⁷ Law Companion Guideline 2017/D2 – GST on low value imported goods, Australian Taxation Office

¹⁸ Section 38-6(2), A New Tax System (Goods and Services Tax) Act 1999, Commonwealth of Australia (GST Act)

¹⁹ GSTD 2000/6 Goods and services tax: when is the supply of food packaging GST-free in terms of section 38-6 of the A New Tax System (Goods and Services Tax) Act 1999?, Australian Taxation Office

²⁰ Section 38-45, GST Act

- Certain Healthcare Goods which are listed in a Determination issued by the Health Minister. This Determination requires consideration as to whether the goods are included in the Australian Register of Therapeutic Goods under the *Therapeutic Goods Act 1989*. The requirement to consider other Australian legislation to determine the GST treatment of particular goods adds to the complexity.

7. Increased ATO administration costs

The Proposed Measures require the ATO to rely on overseas tax authorities to enforce compliance.

As outlined above, the ATO is intending to primarily rely on educating overseas businesses and will engage with foreign tax authorities to enforce compliance with the Proposed Measures.

The ATO has issued a Practice Statement on the factors taken into account when deciding to pursue a tax debt in a foreign jurisdiction²¹. In particular a cost benefit analysis is undertaken which considers the likely time and costs involved in collecting the debt, and the size and nature of the debt. The costs of enforcement incurred by the foreign tax authority will be borne by the ATO. It is expected that the ATO would target the bigger businesses but this leaves a wide gap for businesses where it would not be cost effective for the ATO to pursue the debt.

8. Contrary to Tax Design Principles

The Proposed Measures are contrary to best practice tax design principles.

We have assessed the Proposed Measures in accordance with the principles of the Ottawa Taxation Framework Conditions as endorsed by the OECD in the matrix below:

Tax Design Principle	Rating and observation
<p>Efficiency</p> <p>Compliance costs for taxpayers and administrative costs for the tax authorities should be minimised as far as possible.</p>	<p>Rating: Medium</p> <p>The Proposed Measures expose overseas businesses to the complexities of the Australian GST system which will result in increased compliance costs. ATO administration costs will increase as they will need to recover debts with the assistance of overseas tax authorities,</p>
<p>Neutrality</p> <p>Taxation should seek to be neutral and equitable between forms of electronic commerce and between conventional and electronic forms of commerce. Business decisions should be motivated by economic rather than tax considerations. Taxpayers in similar situations carrying out similar transactions should be subject to similar levels of taxation.</p>	<p>Rating: Low</p> <p>While the proposed measures are designed to apply to all businesses, the lack of an enforcement mechanism at the time of arrival of the goods will result in compliant businesses being at a price disadvantage vis-à-vis non-compliant businesses.</p>

²¹ PSLA 2011/13 'Cross Border Recovery of Taxation Debts', Australian Taxation Office

Tax Design Principle	Rating and observation
<p>Certainty and simplicity</p> <p>The tax rules should be clear and simple to understand so that taxpayers can anticipate the tax consequences in advance of a transaction, including knowing when, where and how the tax is to be accounted.</p>	<p>Rating: Low</p> <p>Australia’s GST system contains many exemptions for different categories of goods. The intricacies of determining the correct GST treatment is particularly problematic for overseas businesses with limited familiarity with applying GST to goods.</p>
<p>Effectiveness and Fairness</p> <p>Taxation should produce the right amount of tax at the right time. The potential for tax evasion and avoidance should be minimised while keeping counter-acting measures proportionate to the risks involved.</p>	<p>Rating: Low</p> <p>The absence of an enforcement mechanism at the time of arrival of the goods substantially reduces the effectiveness of the proposed measures.</p>

A fairer more efficient collection model

The Proposed Measures should be abandoned and replaced with a fairer more effective model based on logistics providers being responsible for collection of GST on LVGs.

The Proposed Measures lack an effective compliance and enforcement mechanism which will lead to low compliance rates. This would result in Australia implementing an inefficient substandard system.

Given expectations that the level of online purchases will only increase, it is imperative that Australia implements a robust system which limits market distortions yet achieves more revenue and results in more low value goods being captured. A variety of models were considered by the Productivity Commission and the Low Value Parcel Processing Taskforce.

The Productivity Commission noted the following:

The most efficient way of doing so would be to collect the charge in bulk through Australia Post (for postal items) and through the express courier businesses for the consignments they are carrying... This would appear to be a more efficient way of collecting revenue on international mail parcels than the current multi-step Australian system which involves both Customs and Australia Post.²²

The Low Value Parcel Processing Taskforce recommended a model which would require Australia Post, express carriers and other freight forwarders to be responsible for collecting and remitting the revenue liability (Recommendation 4.1). The Government’s Interim Response agreed in principle to this recommendation.

It further recommended that consideration be given to allowing overseas entities to collect GST on low value goods (Recommendation 4.3). On this recommendation, the Government noted the following:

The Government notes that involving overseas suppliers in collecting the GST due on low value imports could generate efficiencies for import processing by reducing the need for

²² PC Report

*revenue collection at the border. However the report emphasises that this reform **would only be effective as part of a broader range of range of reforms related to revenue collection at the border and not as a standalone reform.** The Government will consider ways to progress this reform as part of any broader package of reforms which is implemented²³ (emphasis added)*

The Proposed Measures are inconsistent with the Low Value Parcel Processing Taskforce's recommendations. It does not form part of a broader range of reforms related to revenue collection. In particular, there are no measures to identify goods at the border to ensure GST is captured for supplies made by non-compliant businesses.

The Industry Group believes that a Logistics Model as recommended by the Low Value Parcel Processing Taskforce is the most viable option for reform. This model addresses many of the concerns raised above as follows:

- Increased revenue and limited market distortions - imports would be captured at the border thereby eliminating the need to rely on voluntary compliance. This would lead to increased government revenue and mitigate against market distortions.
- Reduced costs passed on to consumers - Australia Post and express couriers would likely already be registered for GST and familiar with the Australian GST system. This would reduce the compliance costs that would be passed on to customers.
- Increased certainty and simplicity for businesses – logistic providers already have systems in place in relation to goods exceeding the current threshold, and it is reasonable to expect that these systems could be modified to capture GST on low value goods. Simplicity would be enhanced as these entities would already be registered and familiar with the Australian GST system.
- Increased effectiveness and fairness – logistic providers would have a presence in Australia and this proximity and sovereignty allows for more effective enforcement. The identification of liable entities would be easier as it would not require identifying overseas businesses with no Australian presence.

Given the above, it is extraordinary that the work of the Low Value Parcel Processing Taskforce and the Productivity Commission has been abandoned for a model that results in reduced government revenue and distorts competition. In particular, the change in model was done without consultation of the industries most impacted by the measures. The Industry Group strongly recommends that the Proposed Measures be replaced with a more robust model based on logistics providers.

Alternatively, the Proposed Measures require a fundamental rewrite to ensure that they are workable. In particular, EDPs that merely provide listing and processing services to users should be excluded from the Proposed Measures. 3P service providers do not set the price, hold or handle goods, or have knowledge of the flow of the physical goods and should be distinguished from 1P service providers who are acquirers and resellers of goods. 3P service providers should be treated in the same way as online listing services and payment processing services in being excluded from the

²³ *Response to Low Value Parcel Processing Taskforce's Recommendations* (2012), Australian Government

Proposed Measures, consistent with the exclusions in the inbound intangible rules²⁴ (commonly referred to as the “Netflix Tax”). 3P service providers connect sellers and buyers and would require a significant change to their systems and business processes, including the type of information sourced from sellers and buyers, in order to comply.

²⁴ Subdivision 84-B, *A New Tax System (Goods and Services Tax) Act 1999*, Commonwealth of Australia