



10 April 2017

Senator David Bushby  
Committee Chair  
Senate Economics Legislation Committee  
PO Box 6100  
Parliament House  
Canberra ACT 2600

By email: [economics.sen@aph.gov.au](mailto:economics.sen@aph.gov.au)

Dear Senator Bushby,

**TREASURY LAWS AMENDMENT (GST LOW VALUE GOODS) BILL 2017**

Thank you for the opportunity to make a submission to the Senate Inquiry into the Treasury Laws Amendment (GST Low Value Goods) Bill 2017.

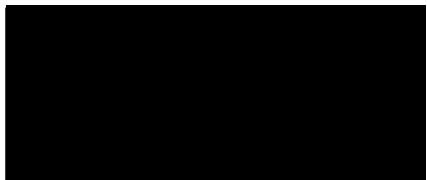
This Office strongly supports the proposed legislative amendments as they will advantage Australian businesses, particularly small businesses and family enterprises. The changes will create a level playing field by requiring overseas entities to register and remit GST on their sales in a market place where this requirement is currently limited to local businesses.

Also these changes will have minimal impacts on local manufacturers who source inputs from overseas as the cost will transmit to the end consumers.

Overall, we consider the benefits flowing from the proposed legislative changes will positively support local small businesses and the Australian economy.

Should you wish to discuss this submission further, please contact me or James Strachan on [REDACTED]

Yours sincerely,



**Anne Scott**

**Principal Adviser**

Australian Small Business and Family Enterprise Ombudsman

T 1300 650 460 E [info@asbfeo.gov.au](mailto:info@asbfeo.gov.au)  
[www.asbfeo.gov.au](http://www.asbfeo.gov.au)

Office of the Australian Small Business and Family Enterprise Ombudsman  
GPO Box 1791, Canberra City ACT 2601