

# **Appendix 1**

## **Submissions and additional information received**

### **Submissions received**

- 1 Retail Council
- 2 ASOS
- 3 Hi-Tech Freight Solutions (Aust) Pty Ltd
- 4 Australian Sporting Goods Association (ASGA)
- 5 The American Chamber of Commerce in Australia
- 6 Disrupt Sports
- 7 Freight & Trade Alliance (FTA) Pty Ltd
- 8 CAPEC
- 9 FedEx Express
- 10 DHL Express
- 11 Prof Sinclair Davidson & Dr Chris Berg
- 12 TNT Australia
- 13 Australian Retailers Association (ARA)
- 14 The Tax Institute
  - a) Attachment 1
- 15 Wiggle Limited
- 16 Australian Taxpayers' Alliance & MyChoice Australia
  - a) Attachment 1
- 17 UPS Pty Ltd
- 18 Australian Small Business and Family enterprise Ombudsman (ASBFEO)
- 19 Shopping Centre Council of Australia (SCCA)
- 20 EBAY
  - a) Attachment 1
- 21 CHOICE
- 22 Mr Eddie Peters
  - a) Supplementary submission
- 23 Express Association of America
- 24 Shop, Distributive & Allied Employees' Association (SDA)
- 25 Global Express Association
- 26 Amazon

- 27 Alibaba, Ebay and Etsy
  - a) Supplementary submission
- 28 Australia Post
- 29 Export Council of Australia (ECA)
- 30 Australia China Business Council
- 31 NT Government
- 32 The Laminated Cotton Shop
- 33 CPA Australia
- 34 Australian Booksellers Association

### **Answers to Questions on Notice**

- 1 Answers to questions on notice from a public hearing held in Melbourne on 21 April 2017, received from the Australian Taxation Office on 5 May 2017
- 2 Answers to questions on notice from a public hearing held in Melbourne on 21 April 2017, received from The Treasury on 5 May 2017

### **Additional information**

- 1 Document provided by Choice following the public hearing held in Melbourne on 21 April 2017
- 2 Document provided by Amazon following the public hearing held in Melbourne on 21 April 2017
- 3 Document provided by ebay following the public hearing held in Melbourne on 21 April 2017

### **Correspondence received**

- 1 Answers to questions on notice from a public hearing held in Melbourne on 21 April 2017, received from the Australian Taxation Office on 5 May 2017