

## **Additional Comments by Labor Senators**

1.1 Labor Senators welcome the intent of the measures in Schedule 1, but would like to note that submissions to Treasury consultations during the exposure draft phase of the bill were not made public.

1.2 The Explanatory Memorandum of the Bill, and the Committee Report, acknowledge the difficulty in enforcement; both in ensuring Australian consumers do not misrepresent their location status (to avoid paying GST) and ensuring that foreign businesses collect GST revenue.

1.3 Labor Senators note that the Committee report makes reference to international experiences showing larger entities will voluntarily comply, but does not make reference to smaller and medium sized entities covered by the legislation.

1.4 Labor Senators note the Committee Report acknowledges the possibility of an Australian Taxation Office review of the laws being required in the event that they do not operate as intended.

1.5 On the understanding the Government has done its due diligence in designing the measure, the intent of which Labor Senators support, we nevertheless welcome the acknowledgement an ATO review may be required in the future to ensure this measure operates as intended.

**Senator Chris Ketter**

**Deputy Chair**

