Additional Comments by Labor Senators

- 1.1 Since 1990, the location rules have been an important part of the regulation of community pharmacy. Labor supported the extension of these rules in 2015 and recently supported legislation removing the sunset clause on the rules.
- 1.2 Labor notes the concerns of some stakeholders about the collection and remittance of GST, and the associated paperwork burden. The Howard Government introduced the GST in 1999, and the tax took effect on 1 July 2000. The nature of the GST is such that collection and remittance of GST is tasked to business, particularly small businesses.
- 1.3 Labor is sympathetic to the notion of reducing red tape for small businesses. However, caution should be exercised in proposals that seek to prioritise one sector of the economy over others.

Senator Murray Watt Deputy Chair