

LOW VALUE THRESHOLD

Section 22 Not Relevant

Key Points

- Australian retailers have argued that the threshold places them at a competitive disadvantage compared to overseas suppliers selling goods online.
- However, in comparing local and overseas goods, consumers may take several factors into account, such as transport and handling costs, who can better honour warranties, who can provide the best after sales service and the risk of non-supply of goods for which payment has already been made. Price differentials may be influenced more by factors such as the exchange rate and business costs than any difference in GST or duty.

Section 22 Not Relevant

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