

22 October 2018

The Manager
Indirect Taxes and Not-for-Profits Unit
The Treasury
Langton Crescent
PARKES ACT 2600

By email: GSTconsultations@treasury.gov.au

Dear Manager,

Thank you for the opportunity to participate in the consultation process for the Goods and Services Tax (GST) Treatment of Feminine Hygiene Products – Consultation on Draft Definition.

Coles fully supports the decision made at the Council of Federal Financial Relations on 3 October 2018 to make feminine hygiene products GST-free from 1 January 2019.

In relation to panty liners, the comments in the Consultation document read, "However, products marketed for general hygiene use or incontinence would be excluded from the definition." It is Coles' contention that customers who use this particular product do not differentiate its use according to the definitions of feminine hygiene products that has been outlined. Coles would expect that all panty liners should be exempt from GST so as not to create unnecessary confusion or an unfair outcome for these customers.

If you require further information please contact me by email Vittoria.bon@coles.com.au or telephone (03) 9829 5175.

Yours sincerely,

Vittoria Bon
Government and Industry Relations Manager