

From: Doug Meuross
To: [Low Value Goods](#)
Subject: GST for low value goods imports
Date: Wednesday, 9 November 2016 4:41:06 PM

Manager
Indirect Taxes and Not-for-Profit Unit
Individuals and Indirect Tax Division

Dear Sir/Madam,

We are software providers for the international logistics industry. Our clients are freight forwarders and customs brokers. We have eCommerce IT solutions that deal with SAC reports to Customs and other aspects of HVLV shipments. I received notification of the impending GST changes and a link to your web site. I have some concerns as there might a requirement for significant changes to our software.

From your web site:-

From 1 July 2017, the law will require overseas vendors, electronic distribution platforms and goods forwarders to account for GST on sales of low value goods to consumers in Australia if they have GST turnover of \$75,000 or more.

Some questions:-

- Is this "overseas vendors, OVERSEAS electronic distribution platforms and OVERSEAS goods forwarders"? Does it include local freight forwarders and/or local courier companies?
- Who is responsible for the payment of the GST to ATO - the vendor, the eCommerce platform the overseas forwarder or the local forwarder?
- Is the \$75,000 trigger point per year, per vendor, per distribution platform, per goods forwarder?
- At what point is the GST to be declared and at what point is it to be paid? At the time of importation, some time later?
- Does the responsible party keep the GST collected if the \$75,000 target is not met?
- Does the value for GST exclude the local charges such as courier delivery, etc.?
- Will there be any change to the Customs reporting requirements (SAC report)?

Regards,

Doug Meuross
CEO
Hi-Tech Freight Solutions (Aust) Pty Ltd

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