

**Senate Economics Legislation Committee**

**ANSWERS TO QUESTIONS ON NOTICE**

**Treasury Portfolio**

Budget Estimates

2017 - 2018

**Division/Agency:** Australian Taxation Office

**Question No:** 149

**Topic:** Treasury Laws Amendment (GST Low Value Goods) Bill 2017 -  
Consultation

**Reference:** Written

**Senator:** Lambie, Jacqui

**Question:**

Has the Australian Taxation Office undertaken consultation on the Treasury Laws Amendment (GST Low Value Goods) Bill 2017 subsequent to the Committee's Report released on 9 May?

**Answer:**

On 8 June, the ATO issued further draft guidance on how the new law will apply. These are:

- Draft Law Companion Guideline LCG 2017/D4: GST on supplies made through electronic distribution platforms
- Draft Law Companion Guideline LCG 2017/D5: When is a redeliverer responsible for GST on a supply of low value imported goods?

There is an open consultation process seeking comments on the draft that ends on 10 July 2017.

The ATO have held discussions with two large overseas electronic distribution platform operators and their tax advisors, regarding the new measures and how they are impacted. The consultation also covered how best to engage with overseas suppliers.