If you can't do a simple tax collection method then leave it as the status quo. I think complicating things for overseas sellers is not the way to go for productivity or competition in Australia. If a tax is to be collected I think it should be at the foreign exchange point where either you collect a flat fee say like \$5 over \$50,\$20 over \$200 or just a percentage of 10% if it's not overly complicated to do at the foreign exchange point.

**Edward Smith**