We are small family company which has a growing export market through our webpage, this last month 52% of revenue was derived from export sales to individuals, mainly from the USA.

With the imposition of a GST charge on low value Imported Goods there appears to have been no consideration given to the retaliation of overseas countries to this measure, which if applied by them would severely curtail the export sales of small businesses such as ours.

We enjoy free trade agreements with some of our trading partners, surely this charge of GST on low value imported goods is a Protectionist measure advantaging large National Companies who have called for this tax and who enjoy huge profits and is against the ethos of free trade and to the detriment of small exporting businesses.

We understand one of the methods being considered of collecting this GST is to be imposed on the overseas companies exporting into Australia. If by retaliation the USA was to instigate this charge how would small Australian businesses cope with each state in the US having their own state taxes? We know that the USA has a policy of America first, why wouldn't they retaliate.

Our experience with sales to the EU is that our small parcels are often stopped by EU Customs and Custom's charges and value added taxes end up doubling the cost of our product to our customer which makes it unaffordable.

The imposition of a GST charge on low value imported goods will not only disadvantage Australian consumers but be a disaster for small businesses like ours should our overseas trading partners impose a goods and services tax on exporting Australian businesses in retaliation.

Carol Hamilton Director

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