From: s9(2)(a)

**Sent:** Saturday, 12 May 2018 09:23

**To:** Policy Webmaster

Cc: s9(2)(a)

**Subject:** Submission on GST for items purchased online

## Good Morning,

I submit that second hand goods should be exempt from this tax.

Just like 'trade me' in New Zealand, where people selling their own second hand items do not pay GST, people who are on e-bay who are not traders, but selling their own second hand items should not be expected to pay this tax. Nor should it be added at the border for second hand items over \$400. An example of this may be a wedding dress - where it is likely to cost more than \$400, but is used. Taxes have already been paid on this item in the original country when it was bought and sold the first time around.

## Regards,

s9(2)(a)

