From: s9(2)(a)

Sent: Saturday, 2 June 2018 08:43

To: Policy Webmaster

Subject: GST on low value imported goods.

Two other options for collection:-

First, the overseas retailer could/should set up a GST registered New Zealand website if they refuse to collect GST at the parent website. As a sweetener the IRD could re-imburse these setup costs as GST comes in from such new NZ website sales. If the refusers don't set this up then their competitors will. There is scope for overseas retailers to be required to sell here via NZ websites(only?).

Second, at the time of card payment for the overseas purchase, the GST can be accounted for and paid directly to IRD. For the rare cases of a GST exempt item being levied the customer should be able to claim the incorrect charge back.

Yours faithfully, \$9(2)(a)