
From: s9(2)(a)
Sent: Thursday, 3 May 2018 09:09
To: Policy Webmaster
Subject: Feedback on "GST on low-value imported goods" proposals

Hi there,

IR's [fact sheet](#) indicates that...

"The rules would apply when the good is outside New Zealand at the time of supply and is delivered to a New Zealand address."

Online shoppers/overseas suppliers may circumvent the proposed rules, by getting the item delivered to an overseas address initially, before redirecting the item to a NZ address. NZ Post (and no doubt others) provide this option (see <https://www.nzpost.co.nz/tools/youshop>).

Perhaps the legislation needs to be more broadly worded, to ensure that all supplies intended to be ultimately delivered to NZ are captured?

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IN CONFIDENCE
[SEEMAIL]

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