

House of Representatives

Supplementary Order Paper

Tuesday, 18 June 2019

**Taxation (Annual Rates for 2019–20, GST Offshore Supplier
Registration, and Remedial Matters) Bill**

Proposed amendment

Andrew Bayly, in Committee, to move the following amendment:

Clause 2

In *clause 2(14)*, replace “1 December 2019” (page 9, lines 31 and 32) with “1 April 2020”.

Explanatory note

This Supplementary Order Paper amends the Taxation (Annual Rates for 2019–20, GST Offshore Supplier Registration, and Remedial Matters) Bill. It delays the introduction of GST on low-value imported goods until 1 April 2020, which is a more reasonable time for overseas suppliers to comply with the proposed amendments.