



Uber



10 September 2021

Mr Mark Fritt  
Committee Secretary  
Senate Economics Legislation Committee

Dear Mr Fritt

## **Inquiry into Treasury Laws Amendment (2021 Measures No. 7) Bill 2021**

Uber welcomes the opportunity to comment on the Inquiry into Treasury Laws Amendment (2021 Measures No. 7) Bill 2021 (the **Bill**).

Uber supports the introduction of a formal statutory reporting regime in Australia, which builds on the existing ride-sourcing data-matching protocol that has been in place since October 2015. It is appropriate that this is codified as part of the statutory reporting framework in Schedule 1 of the Taxation Administration Act 1953 (the **Act**).

This change formalises (and expands) one of the recommendations of the Black Economy Taskforce. However, there has been no progress on the recommendation to support Australians who earn using digital platforms through pre-fill of tax returns using data collected by the ATO under these regimes. As identified by the Black Economy Task Force:<sup>1</sup>

*Streamlined reporting and pre-fill of tax returns will reduce individuals' compliance costs and make it easier for sharing economy participants to meet their obligations. It would help individuals by providing them with information on their sharing economy income through the tax return pre-fill service, and allow the ATO (and other agencies through data sharing) to undertake compliance activities;*

This recommendation, if implemented, would benefit everyone who earns via a platform in Australia by reducing complexity and increasing accuracy at tax filing. Establishing a new

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<sup>1</sup> Black Economy Taskforce Final Report (October 2017) at p 138.

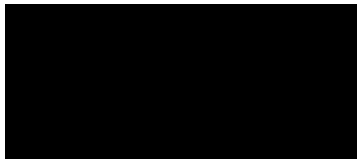
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reporting regime (including setting the data fields requested) is the right time to do this work, to ensure that the reporting regime is set up to enable pre-fill for taxpayers.

Finally, Uber notes its experience with respect to the ride-sourcing data-matching protocol referred to above. Drawing on that experience, we have provided technical and operational recommendations to the Treasury and the ATO to assist in the practical extension of this regime to other digital platforms. We will continue to work constructively with the ATO to support the implementation of this regime under Schedule 1 of the Act.

If you have any questions in relation to Uber's submission, please do not hesitate to contact me via email on [REDACTED]

Yours sincerely

A large black rectangular redaction box covering the signature of Mitch Cooper.

**Mitch Cooper**

Director, Public Policy - Australia and New Zealand

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