



Commissioner of Taxation

Dr Kathleen Dermody
Committee Secretary
Senate Economics Legislation Committee
Parliament House
CANBERRA ACT 2600

Dear Dr Dermody,

I am writing to provide clarification to information provided at the ATO's appearance before Senate Estimates on 21 October 2015. I refer to pages 44 and 47 of the Hansard.

Senator Dastyari and Senator Leyonhjelm queried whether an advance copy of our guidance note was provided to stakeholders in the sharing economy. Specifically Senator Leyonhjelm asked, "You did not consult with the taxi industry?" In my response I replied, "...When we released the guidance about 10 days or maybe two weeks beforehand, as is normal practice, we shared that with, I think, the Australian Hotels Association and the Accommodation Association—for motels, hotels et cetera—as well as with the taxi industry, being industries that had an interest in what we were about to release."

I would like to provide clarification for the record. A copy of the ATO's guidance in relation to the sharing economy was not provided to the Australian Hotels Association and the Accommodation Association prior to the official release on 20 May 2015. However we did advise a number of stakeholders in the sharing economy industry that we would be publishing our guidance on this matter. The point I was trying to make is that it is often normal practice for the ATO to alert or share with relevant stakeholders the contents of guidance about to be published.

I would also like to note that the general guidance on the sharing economy was not considered contentious as it did not change the existing obligations for Goods and Services Tax or income tax, but merely restated the current taxation law obligations.

Yours sincerely

Chris Jordan AO
Commissioner of Taxation
13 November 2015