

Section 22

From: Section 22
Sent: Tuesday, 3 February 2015 3:48 PM
To: Section 22
Cc:
Subject: RE: 150202 QTB Uber and Section 22 : [DLM=For-Official-Use-Only]
Attachments: 150202 QTB Uber\Section 22 - CITD edit.docx

Section 22

From: Section 22
Sent: Tuesday, 3 February 2015 1:13 PM
To: Section 22
Cc:
Subject: 150202 QTB Uber\Section 22 : [DLM=For-Official-Use-Only]

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We are asked to prepare a QTB on Uber\Section 22 (in relation to this attached article but the AFR version). I attached my draft so far, note that I still have to get some comments from others in my unit.
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UBER AND Section 22 TAX ARRANGEMENTS

TOP LINES:

- Uber drivers Section 22 are subject to the same tax laws as like others in their industries. Section 22
- Like any business, Uber drivers and Section 22 are eligible for any existing tax concessions. Section 22
- ATO is currently working with a major operator of ride sharing services to better understand their model, operations and tax consequences of their operations. Section 22

KEY FACTS AND FIGURES

- Uber is headquartered in San Francisco, California. The company uses a smartphone application to receive ride requests and sends these trip requests to their drivers. Customers use the app to request rides and track their reserved vehicle's location. Uber charges fees for accommodating the transactions.
 - The service is available in 54 countries and more than 200 cities worldwide.

Source: Where is Uber available www.uber.com Retrieved 3 February 2015.

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BACKGROUND:

- The 'sharing economy' is a system which that allows participants to share excess goods or services. A car owner may allow someone to rent out her vehicle while she is not using it, or examples of 'sharing economy'.

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- Currently, businesses only need to register and charge GST if their turnover is or more than \$75,000. Taxi service suppliers must register and charge irrespective of turnover.

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Contact Officer:

Date and time: 3/02/2015 3:45
PM3/02/2015 3:09
PM3/02/2015 11:32 AM

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Date and time: 3/02/2015 3:45
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