

Section 22

Section 22

From: Section 22
Sent: Thursday, 29 January 2015 5:17 PM
To: Section 22
Cc:
Subject: FW: ATO minute to the Assistant Treasurer No. 011 (Shared economy) [DLM=For-Official-Use-Only]
Attachments: 011.docx; 011 Attachment A.pdf

Section 22

From: Section 22
Sent: Thursday, 29 January 2015 5:16 PM
To: Section 22
Subject: Section 22

fyi

Section 22

From: Section 22
Sent: Thursday, 29 January 2015 4:22 PM
To: Section 22
Section 22
Subject: Section 22

Section 22

Admin Co-ordinator
Revenue Group

The Treasury, Langton Crescent, Parkes ACT 2600
Section 22

From: Parliamentary Services [<mailto:ParliamentaryServices2@ato.gov.au>]

Sent: Thursday, 29 January 2015 3:33 PM

To: Section 22

Cc:
Section 22

Subject: ATO minute to the Assistant Treasurer No. 011 (Shared economy) [DLM=For-Official-Use-Only]

Attached is a copy of an ATO minute to the Assistant Treasurer:

Section 22

Section 22

Section 22

Section 22

Parliamentary Services | ATO Corporate
Australian Taxation Office
Section 22

IMPORTANT

The information transmitted is for the use of the intended recipient only and may contain confidential and/or legally privileged material. Any review, re-transmission, disclosure, dissemination or other use of, or taking of any action in reliance upon, this information by persons or entities other than the intended recipient is prohibited and may result in severe penalties. If you have received this e-mail in error please notify the Privacy Hotline of the Australian Taxation Office, telephone 1300 661 542 and delete all copies of this transmission together with any attachments.

For Official Use Only

Section 22

Section 22

Date: 29 January 2015

Section 22

Section 22

Section 22

Section 22

Section 22

Section 22

3. The shared or sharing economy uses a collaborative consumption model of activity, which includes:

- ride sharing services, for example, *Uber*

Section 22

•

•

•

•

Section 22

5. The ATO is working with a major operator of ride sharing services in Australia and their advisers to understand the operations and any taxation consequences for those participating in that model.

Section 22

Section 22

Section 22

9. For GST purposes, an entity's turnover ordinarily must be above a relevant threshold (ie \$75,000) to require the entity to register and charge GST. However, in the case of ride sharing the GST law provides special rules requiring suppliers of taxi services to register for GST irrespective of turnover. Subject to consultation, it is likely that this special rule applies to ride sharing service providers.

Section 22

Section 22

Section 22

Section 22

Section 22

Deputy Commissioner
Indirect Taxes

Section 22

