

Section 22

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Section 22

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

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

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Admin Co-ordinator  
Revenue Group

The Treasury, Langton Crescent, Parkes ACT 2600  
Section 22

**From:** Parliamentary Services [mailto:[ParliamentaryServices2@ato.gov.au](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:

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Date: 29 January 2015

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

- ride sharing services, for example, *Uber*
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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.

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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.

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Deputy Commissioner  
Indirect Taxes

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