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7 August 2015

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KEY POINTS

- I recently visited a number of technology companies located on the West Coast of the U.S. including Uber,
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- Section 47E(d)
Section 47E(a) (although larger firms such as Uber
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Section 22 also have a large number of 'head office' employees).
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- : Uber are currently appealing a ruling in California that found an Uber driver was an employee rather than an independent contractor. Such findings represent a serious threat to Uber's business model, although Uber highlighted to me that the Californian decision was different from the outcome in five other U.S. states.

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: Uber is affected by the special arrangements surrounding GST registration for taxis and limousines (ie the absence of a turnover threshold).

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:Section 47E(d)

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Senior Treasury Representative
Embassy of Australia

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