

Section 22

7 August 2015

---

---

Section 22

Section 22

**KEY POINTS**

- I recently visited a number of technology companies located on the West Coast of the U.S. including Uber, Section 22  
Section 22

Section 22

Section 22

Section 22

- Section 47E(d)  
Section 47E(d) (although larger firms such as Uber Section 22  
Section 22 also have a large number of ‘head office’ employees).

: 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.

Section 22

– Section 22

Section 22

Section 22

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

Section 22

Section 22

: Section 47E(d)

Section 22

—

Section 22

Section 22

Section 22

Senior Treasury Representative  
Embassy of Australia

Section 22