

Senate Economics Legislation Committee

ANSWERS TO QUESTIONS ON NOTICE

Treasury Portfolio

Supplementary Budget Estimates

2014 - 2015

Department/Agency: Australian Taxation Office

Question: SBT 60

Topic: Sharing economy

Reference: Written – 28 October 2015

Senator: Leyonhjelm, David

Question:

Did the ATO consult with the Australian Hotels Association or the Accommodation Association of Australia over the guidance note about the sharing economy? If so, on what dates?

Answer:

- On 20 May 2015 the ATO released public guidance on the [sharing economy](#) and on [ride-sourcing](#).
- The general guidance on the sharing economy was not considered contentious as it did not change the existing obligations for GST or income tax, but merely restated the current taxation law obligations.
- There was no consultation with the Australian Hotels Association or the Accommodation Association of Australia in forming the ATO view or before publishing the public guidance.
- Leading up to the publication of the ATO public guidance on the sharing economy, the ATO considered different emerging business models, including odd jobs and tasking services, letting of rooms, renting of private parking spaces and ride-sourcing.
- Since the publication of the public guidance on the sharing economy, there have been no representations to the ATO from the accommodation industry that there is a need for any consultation to understand the implications of the ATO view for their industries.