



Commissioner of Taxation

Dr Kathleen Dermody
Committee Secretary
Senate Economics Legislation Committee
Parliament House
CANBERRA ACT 2600

Dear Dr Dermody,

I am writing in response to your letter received on 13 November 2015 regarding the correspondence to the committee from Uber in relation to the evidence provided by the ATO at the Supplementary Budget Estimates hearing on 21 October 2015.

Prior to receiving your letter, I had written to the Committee to provide clarification of my comments at the ATO's appearance before Senate Estimates on 21 October 2015 as follows:

Senator Dastyari and Senator Leyonhjelm queried whether an advance copy of our guidance note was provided to stakeholders in the sharing economy. Specifically Senator Leyonhjelm asked, "You did not consult with the taxi industry?" In my response I replied, "...When we released the guidance about 10 days or maybe two weeks beforehand, as is normal practice, we shared that with, I think, the Australian Hotels Association and the Accommodation Association—for motels, hotels et cetera—as well as with the taxi industry, being industries that had an interest in what we were about to release."

I would like to provide clarification for the record. A copy of the ATO's guidance in relation to the sharing economy was not provided to the Australian Hotels Association and the Accommodation Association prior to the official release on 20 May 2015. However we did advise a number of stakeholders in the sharing economy industry that we would be publishing our guidance on this matter. The point I was trying to make is that it is often normal practice for the ATO to alert or share with relevant stakeholders the contents of guidance about to be published.

I can confirm that the ATO released all relevant documents to Uber relating to their Freedom of Information application on 12 August, and I have no objection to this response being made a public document.

Yours sincerely

Chris Jordan AO
Commissioner of Taxation
17 November 2015