



LEGISLATIVE COUNCIL

PORTFOLIO COMMITTEE NO. 1 – PREMIER AND FINANCE

Inquiry into the application of the contractor and employment agent provisions in the *Payroll Tax Act 2007*

TERMS OF REFERENCE

1. That Portfolio Committee 1 - Premier and Finance inquire into and report on the application of the contractor and employment agent provisions in the *Payroll Tax Act 2007*, and in particular:
 - (a) the provisions in Division 7 of Part 3 of the *Payroll Tax Act 2007* on contractors
 - (b) the provisions in Division 8 of Part 3 of the *Payroll Tax Act 2007* on employment agents
 - (c) revenue rulings and Commissioner's practice notes issued by Revenue NSW addressing the contractor and employment agencies provisions in the *Payroll Tax Act 2007*
 - (d) decisions of courts in cases involving the application of the contractor and employment agencies provisions in the *Payroll Tax Act 2007*
 - (e) the applicability of the contractor and employment agent provisions in the *Payroll Tax Act 2007* on particular industries including the on-demand and gig economy, and
 - (f) any other related matter.

The terms of reference were self-referred by the committee on 26 November 2024.

Committee membership

Hon Jeremy Buckingham MLC	Legalise Cannabis Party	<i>Chair</i>
Hon Robert Borsak MLC	Shooters, Fishers and Farmers Party	<i>Deputy Chair</i>
Ms Abigail Boyd MLC*	The Greens	
Hon Scott Farlow MLC*	Liberal Party	
Hon Dr Sarah Kaine MLC	Australian Labor Party	
Hon Stephen Lawrence MLC	Australian Labor Party	
Hon Bob Nanva MLC	Australian Labor Party	
Hon Chris Rath MLC	Liberal Party	

* Ms Abigail Boyd MLC is a participating member from 27 November 2024 for the duration of the inquiry.

* The Hon Scott Farlow MLC replaced the Hon Damien Tudehope MLC as a substantive member of the committee from 05 February 2026.