



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 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	
Hon Damien Tudehope MLC	Liberal Party	

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