

The Hon Jeremy Buckingham, MLC
Chair and Member of the Legislative Council
Parliament House
Macquarie Street
SYDNEY NSW 2000

Dear Chair and Member of the Legislative Council,

Inquiry into the application of the contractor and employment agency provisions in the Payroll Tax Act 2007 (NSW)

The Tax Institute (the **Institute**) received the following supplementary question:

1. 'What communications (including letters, emails and meetings) have you had with NSW Government Ministers and/or Ministerial staff on payroll tax issues since 2017?'

The Institute's Tax Policy and Advocacy (**TPA**) team does not include staff who were employed with the Institute prior to May 2020. I commenced in my role with the Institute in August 2020. I am not aware of and cannot comment on any communications with NSW Government Ministers and/or Ministerial staff on payroll tax issues prior to my employment with the Institute.

During my time at the Institute, we have not had direct engagement with NSW Government Ministers and/or Ministerial staff on payroll tax issues.

For completeness, and as mentioned during the public hearing on 21 March 2025, I note that the Institute has been involved in a Liaison Group with Revenue NSW for several decades. We regularly communicate with Revenue NSW through that forum to discuss state tax issues, including payroll tax matters.

The Institute's representatives on the Liaison Group are members of our NSW State Taxes Committee and the Institute's TPA team. The Liaison Group meets approximately six times per year and regularly engages with Revenue NSW outside of these meetings in various consultations. Through this forum, we provide feedback, through discussions and written submissions, on state tax matters including, among other things, draft advice and guidance like Commissioner's Practice Notes (**CPNs**) and rulings.

Among other benefits, the Liaison Group provides an opportunity for Revenue NSW to obtain insights from our members and understand where practitioners may benefit from more support or resources.

I trust this information assists the Inquiry. Please contact me on 02 8223 0058 if you have any further questions.

Yours faithfully,

Julie Abdalla
Head of Tax & Legal
The Tax Institute