

Chair and Members
Legislative Council of the Parliament of New South Wales
Portfolio Committee No 1 - Premier and Finance
Inquiry into the application of the
contractor and employment agent
provisions in the Payroll Tax Act 2007.

9 April 2025

Dear Chair and Members,

Inquiry into the Payroll Tax Relevant Contractor Provisions – Dentons Australia response to supplementary question number 1

We refer to the recent hearing of the Parliament's '*Inquiry into the application of the contractor and employment agent provisions in the Payroll Tax Act 2007*' (**Inquiry**) on 21 March 2025 and my recent appearance on behalf of Dentons Australia to give evidence. We also refer to the supplementary question directed to Dentons Australia arising from my appearance, which is replicated below:

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

Our response is set out below:

To the best of my knowledge and belief, Dentons Australia has not made representations to any Government Minister or their staff concerning the policy and technical issues arising from the relevant contractor provisions contained in the *Payroll Tax Act 2007* (NSW) since 2017.

During our engagements with the Chief Commissioner of State Revenue in NSW, on behalf of clients, and more broadly, the serious challenges arising from the Commissioner's change in approach to administering the relevant contractor provisions have been strongly voiced in the context of those disputes. Separately, I have personally raised this issue in the media and at industry forums on several occasions, see for example:

- ['Broking industry tells NSW Parliament why payroll tax should be reviewed'](#), The Adviser 2025
- ["Broking industry unpacks the payroll tax case."](#) The Adviser, 2024
- ["Payroll tax – increased audit activity around engagement of contractors,"](#) Mondaq, 2023
- ["Mortgage Aggregators: are you ready to defend your broker relationships from payroll-tax and superannuation reviews?,"](#) Lexology, 2023
- ["Aggregators urged not to lose sight of NSW payroll tax issue,"](#) Mortgage Professional Australia, 2023
- ["Payroll tax push fails to recognise different aggregator models,"](#) Mortgage Professional Australia, 2023

I have also presented on this issue at the 2024 State Tax Forum conducted by the Tax Institute of Australia in Melbourne where I presented my paper entitled: '*Relevant Contractors & Payroll Tax*'.¹

The Inquiry has otherwise been the first formal occasion that I have had the opportunity to raise this issue with members of the Parliament. If there is anything further I can do to assist the Inquiry or any of its members, please do not hesitate to contact me.

We would welcome the opportunity to assist further by preparing supplementary submissions, presenting and responding to questions at any further public hearings conducted by the Inquiry.

Yours sincerely,

Jack Nathan Aquilina

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¹ Aquilina J, *Relevant Contractors & Payroll Tax* (2024) VIC Tax Forum, 21 to 22 March 2024, Tax Institute of Australia