



Small  
Business  
Commissioner

Our reference: BN-02100-2025

Ms Kara McKee  
Inquiry Manager  
Legislative Council  
Parliament of NSW

By email: [PortfolioCommittee1@parliament.nsw.gov.au](mailto:PortfolioCommittee1@parliament.nsw.gov.au)

Dear Ms McKee,

I refer to the Committee's email dated April 9 2025, in which supplementary questions were provided relating to Portfolio Committee No.1 – Premier and Finance as part of the Inquiry into the application of the contractor and employment agent provisions in the *Payroll Tax Act 2007*.

Thank you for your advice clarifying the extent of the information requested and matters concerning the disclosure of any personal information.

Please find below the NSW Small Business Commission's answers to the Committee's supplementary questions and enclosed additional information to support those responses.

If you require further information, please contact my Executive Officer, Megan Bennett, at either  
or .

Yours sincerely

Mark Frost  
**Acting Commissioner**  
**NSW Small Business Commission**

Date: 09/05/25

Encl. Supplementary Questions

## **Supplementary questions: NSW Small Business Commissioner**

- 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?**

**Answer:** The period since 2017 spans the tenure of multiple Commissioners, however since 2017 the Office of the Small Business Commissioner has engaged with Ministers and Ministerial staff on payroll tax matters through various forms of communication. These engagements have included formal briefings on matters related to payroll tax and meetings where payroll tax issues were raised in the context of broader small business matters.

- 2. What briefings were you asked to provide any government ministers/ministerial staff in general about payroll tax or about the application of contractor provisions to small businesses?**

**Answer:** As Acting Small Business Commissioner I have provided advice and briefing material to Ministers and Ministerial staff on matters relating to payroll tax, including the application of contractor provisions to small businesses. These briefings have been provided both proactively, in response to issues raised during discussions with Ministers and their offices, and at the request of Ministers and/or Ministerial staff.