

INQUIRY INTO THE APPLICATION OF THE CONTRACTOR AND
EMPLOYMENT AGENT PROVISIONS IN THE PAYROLL TAX ACT 2007

UBER QUESTIONS ON NOTICE

QUESTION 1

The Hon. DAMIEN TUDEHOPE: For the purposes of the position you're putting to the High Court, what effectively do you say, or where do you say that the Court of Appeal is wrong and which should be overturned by the High Court? **CAMERON LOUGHLIN:** Because the matter is before the Court, we're not able to discuss it today. **The CHAIR:** In regards to the question that was put by Mr Tudehope regarding the decision of the Court of Appeal and your indication you did not want to answer that, you do have the option to take that question on notice if you would like to provide a response later. Alternatively, today we could go in camera to hear your response, if you wanted to provide a response that is not in a public forum. **CAMERON LOUGHLIN:** We'll take the question on notice, if that's okay.

On 4 December 2025, the High Court granted the application made by Uber Australia for special leave to appeal against the decision in *Chief Commissioner of State Revenue v Uber Australia Pty Ltd* [2025] NSWCA 172. The appeal relates to the NSW Court of Appeal's decision of 1 August 2025, which found that payroll tax was payable on payments made to rideshare drivers. The appeal will address whether the Court of Appeal was incorrect in its interpretation and application of the contractor provisions in the *Payroll Tax Act 2007 (NSW)*, and whether that construction should be set aside. A central issue is whether the contracts between Uber and drivers constitute "relevant contracts" for payroll tax purposes; Uber's continued position is that they do not.

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QUESTION 2

The Hon. DAMIEN TUDEHOPE: What was the attitude of Revenue NSW to the issue of interest and penalties? CAMERON LOUGHLIN: I think I'll have to take that question on notice

During the testimony on 16 December 2025, in response to questions from the Hon. Damien Tudehope, it was stated that Uber received interest and penalties as part of the payroll tax assessments issued by Revenue NSW.

We wish to clarify that the amounts assessed comprised both market rate interest and premium interest (being the additional 8 per cent component of interest imposed under the relevant tax legislation, in addition to market rate interest, which courts and tribunals have characterised as penal in nature).

The imposition of premium interest occurred notwithstanding that, in the payroll tax audit for the years ending 30 June 2015 to 30 June 2020, Revenue NSW determined in 2021 that Uber had taken reasonable care to comply with its tax obligations for those years and did not impose a separate amount of penalty tax.

In light of the impacts of the COVID-19 pandemic on Uber's business, Revenue NSW agreed to remit 50 per cent of the interest imposed for the years ending 30 June 2015 to 30 June 2020, subject to Uber entering into and completing a payment plan.

In the first instance decision of the Supreme Court, Hammerschlag CJ ordered that premium interest be remitted even if payroll tax were payable. Revenue NSW appealed that order to the Court of Appeal, which overturned the decision.

The issue of interest and penalties for the post-audit years has not been determined, as court proceedings in relation to the payroll tax issue have not yet been finalised, and accordingly remains an open issue for Uber.

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QUESTION 3

The Hon. Dr SARAH KAINE: How much tax does Uber pay in New South Wales, aside from payroll tax? CAMERON LOUGHLIN: We paid \$7.2 million in payroll tax in New South Wales in the last fiscal year in respect of the employees who we have in the State. The Hon. Dr SARAH KAINE: But aside from payroll tax? It's a little bit of a trick question. CAMERON LOUGHLIN: I don't know the answer to that question. PIA BRUNNER: We comply with our tax obligations. We can take it on notice to provide a more fulsome answer.

In addition to payroll tax, the other material tax paid by Uber in New South Wales is the passenger service levy, the amount of which is set out in the response to Question 4.

Uber also complies with all applicable Commonwealth tax obligations, including corporate income tax, GST and FBT.

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QUESTION 4

CAMERON LOUGHLIN: There is, of course, the point to point levy that we also pay in New South Wales. I'm happy to take on notice the exact amount that we pay in respect of that.

In 2025 Uber paid AUD \$74,245,812.00 in NSW through the passenger service levy.

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QUESTION 5

The Hon. Dr SARAH KAINE: I might have the figure a little wrong, but I think I'm in the ballpark to say that Uber, globally, made a profit of about \$9.86 billion in 2024. PIA BRUNNER: I would have to take that on notice to check the exact number.

In 2024, Uber reported global net income of approximately USD 9.9 billion. This figure includes significant one-off accounting items, including a one-time tax accounting benefit of around USD 6.4 billion and approximately USD 1.6 billion in gains from the revaluation of equity investments. These items do not reflect cash earnings from Uber's core operations.

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QUESTION 6

The CHAIR: How much of the market would Uber control, in terms of rideshare? The Hon. Dr SARAH KAINE: That was my next question. CAMERON LOUGHLIN: Taxi is still a sizeable proportion of the market in New South Wales. The CHAIR: But of the rideshare market in New South Wales. The Hon. Dr SARAH KAINE: Rideshare as opposed to taxi. PIA BRUNNER: I think we would have to take that question on notice. The are commercial sensitivities around that.

Uber does not hold precise data on its overall market share in New South Wales. However, publicly available NSW Government research provides an indication of relative usage between taxis and rideshare services.

A recent NSW Government *Point-to-Point Transport Passenger Survey* from December 2024 found that, when respondents were asked about their most recent point-to-point trip in New South Wales:

- 53 per cent of last trips were taken using rideshare services (including Uber and other ride-hail platforms), and
- 47 per cent of last trips were taken using taxis.

The survey also found variation by location. In Sydney, rideshare was the more common mode, accounting for approximately 60 per cent of last trips compared with 40 per cent for taxis. Outside Sydney, taxis accounted for a higher proportion of last trips, at approximately 56 per cent, compared with 44 per cent for rideshare services.

* Study source: [2024 NSW Government's Annual Point-to-Point Transport Passenger Survey](#), conducted and published through the Independent Pricing and Regulatory Tribunal (IPART) and the Point to Point Transport Commissioner on behalf of the NSW Government.

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QUESTION 7

The Hon. STEPHEN LAWRENCE: Is your evidence that Uber has done no surveys or information collection or analysis to look at that question of what percentage of your drivers are getting what percentage of their work exclusively from Uber, or majority from Uber? You've got no idea at all? **PIA BRUNNER:** We have survey data. I can undertake to provide the exact numbers on notice, but we have survey data that ranges anywhere from 50 per cent to 60 per cent of drivers who will multi-app. But we don't— **The Hon. STEPHEN LAWRENCE:** Sure. But in terms of percentages, I'm talking about. **PIA BRUNNER:** We've not asked that question, no. **The Hon. STEPHEN LAWRENCE:** So there's no such survey or analysis that has been done by Uber, ever, to your knowledge? **PIA BRUNNER:** No, not to my knowledge. **The Hon. STEPHEN LAWRENCE:** Can you take that question on notice in terms of whether anywhere in Uber in Australia there's that information? **PIA BRUNNER:** I can do that.

Uber does not require drivers to disclose whether they use other rideshare platforms or whether they have other sources of work. Accordingly, Uber does not collect or hold individual-level data on the proportion of drivers who obtain all, most, or some of their earning opportunities from using the Uber platform, and is therefore not able to provide a precise figure for the number of drivers who use multiple platforms.

Drivers are able to engage with passengers on more than one on-demand platform at the same time, including by being concurrently available for trip requests from passengers using different platforms and selecting trip requests from those passengers, rather than through exclusive engagement with passengers via a single platform (commonly referred to as “multi-apping”). This may involve drivers having multiple platform software applications open simultaneously and choosing between available trip requests from passengers on those platforms in real time.

In addition, the digital economy continues to evolve, with platforms entering and exiting NSW at different times. As a result, the usage of platforms is dynamic, and any figures relating to drivers utilising multiple platforms would be expected to fluctuate over time.

Following a review of our records, the most relevant information available to Uber regarding multi-apping is derived from external research.

In August 2023, Uber participated in the *On-Demand Platform Industry Research Integrated Report*, which surveyed 8,090 platform workers across Menulog, Uber, DoorDash and DiDi. The research found that approximately two in five driver partners (42 per cent) reported using more than one on-demand platform to provide services.

Uber is also aware of research conducted by the Queensland University of Technology's Centre for Decent Work and Industry, which has been cited by the Fair Work Commission. That research found that nearly 70 per cent of gig workers accessed work through more than one platform.

*Survey Source: Williams et al. (2024), *Digital platform work in Australia: Findings from a 2023 national survey*, Centre for Decent Work and Industry, QUT. Available:

https://eprints.qut.edu.au/245183/19/Report_of_Survey_Findings_2023_.pdf

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QUESTION 8

The Hon. STEPHEN LAWRENCE: Couldn't you use that fatigue limit to get a sense of how many drivers, for example, are doing a certain amount of hours per day or per week, and then look at that in light of the fatigue limit and get a pretty accurate sense, at least in respect of a significant cohort, of what percentage of work they're doing exclusively for Uber? **CAMERON LOUGHLIN:** I think we would have to specifically ask them, "How many hours have you worked this week for one of our competitors?" to be able— **The Hon. STEPHEN LAWRENCE:** No, that's not what I'm asking. I'm asking the opposite of that. I don't know what the fatigue limit is, but let's say it's 12 hours a day or 16 hours a day, and then you've got a driver who is doing eight hours with Uber or 10 hours with Uber. Presumably, if they're complying with the contractual obligation, they're doing a significant percentage of their work with Uber, and you could work it out. **PIA BRUNNER:** A driver who is doing eight or 10 hours a day wouldn't hit our fatigue limit. **The Hon. STEPHEN LAWRENCE:** I know, but it would also mean that if they were complying with the fatigue limit, they couldn't do, as a percentage of overall work, much more work through share-apping, correct? **CAMERON LOUGHLIN:** I might have to take this question on notice, but in New South Wales we track how much time a driver is online as opposed to on-trip. If someone has the app open for 12 hours or 13 hours, their 13 hours of driving time would then max out, irrespective of whether they took a trip or not, and during that time they could obviously be doing trips for one of our competitors

To assist driver-partners to comply with their safety obligations, Uber has a robust fatigue management policy in place. Driver-partners in Australia who go online for a cumulative 12 hours must take a continuous 8 hour break. If the driving hour limit is reached for 12 days in a row, the driver-partner will be taken offline for 24 hours. If a driver-partner completes at least one trip per day for 28 days in a row, they will be taken offline for 24 hours.

Uber's fatigue monitoring tools are not an appropriate mechanism to track how drivers multi app in Australia.

What we do know from our data is that almost 90% of drivers are online on the Uber Driver App fewer than 40 hours per week, more than 60% fewer than 20 hours per week, and more than 40% fewer than 10 hours per week.

*Data Source: Uber Australia's data

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QUESTION 9

The Hon. CHRIS RATH: Just following on from Mr Lawrence's questions, my understanding—and I'm not sure if you have any data you might be able to provide to us on notice—is that the number of hours driven by taxi drivers is far higher than the number of drivers with Uber. A lot of people that do use your app are actually part time—they might have another job—whereas with taxi drivers, it's often their sole source or predominant source of income, which often isn't the case. I don't know if there is any information you can provide to us on that. PIA BRUNNER: I am happy to provide that on notice. We do have survey data which will show the number of drivers who have full-time or part-time employment and also the number who, perhaps, run their own business or are studying. I'm very happy to provide that survey data on notice

The following survey data provides insight into how drivers use on-demand platforms, including whether this work is undertaken on a full-time or part-time basis, and the extent to which drivers work across multiple platforms.

The data is drawn from the *On-Demand Platform Industry Research Integrated Report* (August 2023), which surveyed 8,090 platform workers across Menulog, Uber, DoorDash and DiDi.

The survey found that:

- More than half of drivers (55%) reported that on-demand work is used to supplement income from other work, including:
 - 22% who use rideshare work to supplement income from a full-time job
 - 20% who use rideshare work to supplement income from a part-time or casual job
 - 9% who use rideshare work to supplement income from running their own business
- Seven in ten drivers (70%) reported working 30 hours or less per week via rideshare and delivery apps
- Nearly three-quarters of drivers (73%) agreed that on-demand work helps relieve financial pressure, and 63% reported that flexibility and independence were key reasons for entering the industry

Taken together, this data indicates that for a significant proportion of drivers, on-demand platform work is undertaken on a part-time or supplementary basis, rather than as a sole or predominant source of income.

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QUESTION 10

DAMIEN TUDEHOPE: If you are successful, or your argument is successful, would the argument that you raise then apply across the board to labour hire, courier platforms, care platforms and other logistic-type apps that are currently available in the marketplace? CAMERON LOUGHLIN: I believe some of those platforms would have the ability to rely on the exemptions. I would have to take that question on notice. I'm not sure of the downstream implications of us succeeding on our arguments in relation to what's a relevant contract.

If Uber's argument is successful at the High Court, then it is possible that it will set a precedent for how payroll tax applies to other platforms. However, how payroll tax applies to other platforms will ultimately depend upon the precise terms of the High Court's decision, as well as the specific circumstances of a particular platform (e.g. a platform's business model and its contracting arrangements with participants)