

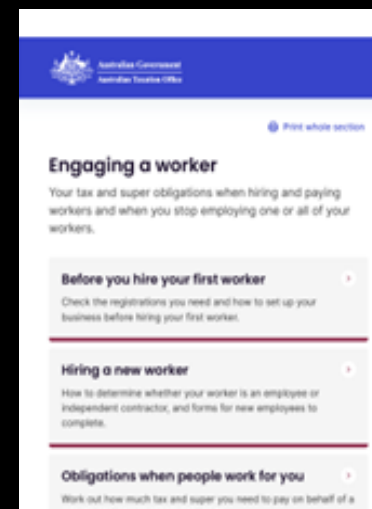
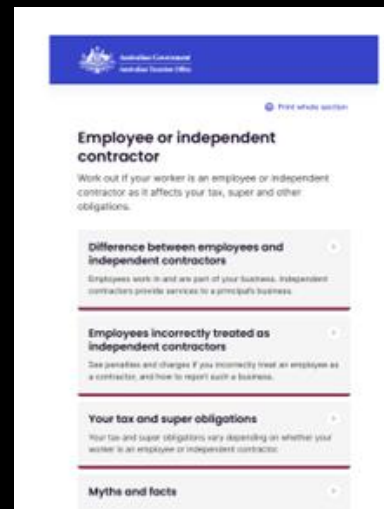
LEVELLING THE PLAYING FIELD: ATO Issues

ATO couldn't join us today BUT:

- they ARE concerned about Sham Contracting and
- abuse of the ABN driver model and
- are working with other agencies, including RTWSA

ATO have referred us to these KEY documents.

We will publish the links.



ATO Key Points : Employee or Contractor?

- Calling someone a Contractor does NOT make them one.
- Their Legal Rights and Obligations to You are KEY factors.
- YOU are responsible for getting the worker's status right
 - Serious penalties if you get this wrong
 - Eg for avoiding tax/super obligations
 - AND you get to pay the unpaid super etc

Some KEY Diffs: Employee vs Indp Contractor

- Employee serve **IN** your business & work as a representative
 - Indp Cont provide service **TO** your business & build theirs
- **YOU CONTROL** how when where employee works
 - Indp Cont can choose how when where they work
- Can they Delegate or subcontract the work?
 - Employees can **NOT** delegate work to third party
 - Indp Cont have legal right to subcontract
- Who Provides the Tools/Equipment (eg trucks)?
 - **YOU** provide employees with the equipment
 - Indp Cont provide their own

Contacts To Report Concerns

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RTWSA: 8233 2229 enforcement@rtwsa.com

ATO: 1800 060 062