



**Inquiry into the application of the contractor and employment agent provisions  
in the *Payroll Tax Act 2007***

**TERMS OF REFERENCE**

1. That Portfolio Committee 1 - Premier and Finance inquire into and report on the application of the contractor and employment agent provisions in the *Payroll Tax Act 2007*, and in particular:
  - (a) the provisions in Division 7 of Part 3 of the *Payroll Tax Act 2007* on contractors
  - (b) the provisions in Division 8 of Part 3 of the *Payroll Tax Act 2007* on employment agents
  - (c) revenue rulings and Commissioner's practice notes issued by Revenue NSW addressing the contractor and employment agencies provisions in the *Payroll Tax Act 2007*
  - (d) decisions of courts in cases involving the application of the contractor and employment agencies provisions in the *Payroll Tax Act 2007*
  - (e) the applicability of the contractor and employment agent provisions in the *Payroll Tax Act 2007* on particular industries including the on-demand and gig economy, and
  - (f) any other related matter.

The terms of reference were self-referred by the committee on 26 November 2024.

**Committee membership**

<b>Hon Jeremy Buckingham MLC</b>	Legalise Cannabis Party	<i>Chair</i>
<b>Hon Robert Borsak MLC</b>	Shooters, Fishers and Farmers Party	<i>Deputy Chair</i>
<b>Hon Dr Sarah Kaine MLC</b>	Australian Labor Party	
<b>Hon Stephen Lawrence MLC</b>	Australian Labor Party	
<b>Hon Bob Nanva MLC</b>	Australian Labor Party	
<b>Hon Chris Rath MLC</b>	Liberal Party	
<b>Hon Damien Tudehope MLC</b>	Liberal Party	