

Email Submission to the Review of Payroll Tax Administration

Submitted by: Harry Lakis

Date: 6 July 2018 (Attachments A and B) and 10 August 2018 (Attachment C)

I attach a seminar paper, of which I am a co-author, as a submission for your Review of Payroll Tax Administration.

The paper was presented at a session of the Taxation Institute's Queensland Tax Forum in 2017. Its purpose was to identify issues worthy of discussion for payroll tax reform in Queensland.

This email and its attachment is forwarded a personal submission made by me. It is not a submission by the Taxation Institute (which is the reason why I have removed the front cover sheet). I should also advise that the other co-authors are unaware that I am forwarding our paper, however the fact that I am doing so would not be a concern for them.

I would be happy to discuss any of the issues raised in the paper.

I commend your initiative in conducting this Review, recognising that NSW is the jurisdiction that would likely lead the way in implementing reforms that, in turn, should be adopted by all Australian jurisdictions.

I should also draw your attention to the fact that the topic for Session 4B of the Taxation Institute's 18th Annual States Taxes conference to be held in Melbourne later this month (program attached), will discuss the topic of suggested reforms in the administration of payroll tax. I would commend your obtaining a copy of the conference materials for that session, as part of your review. The conference will be attended by the NSW Commissioner of State Revenue, and numerous staff from the State revenue office. Otherwise I can send a copy to you in due course.

Regards,

[Harry Lakis](#)
[Barrister](#)

From:

Sent: Friday, 10 August 2018 10:56 AM

To: Payroll Tax Administration Review

Subject: Re: Review of Payroll Tax Administration

Further to my earlier submission, I attach an updated paper on the topic of payroll tax administration, as was presented to the Taxation Institute's 18 Annual States Taxes Conference on 26 July 2018. There were numerous representative from Revenue NSW in attendance at this conference.

I reiterate that this is my private submission, and is not made on behalf of the Taxation Institute. However, a review of payroll tax administration should include consideration of the issues and reforms that are discussed in this Paper.

Regards,

[Harry Lakis](#)
[Barrister](#)