

# ROBERT NORMAN & ASSOCIATES

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7 June, 2018  
NSW Treasury  
GPO Box 5469  
SYDNEY NSW 2001

Dear Sir/Madam,

## REVIEW OF PAYROLL TAX ADMINISTRATION

We note your request for submissions on the abovementioned topic and would like to make the following points for your consideration when reviewing this unjustifiable tax which imposes an unwanted burden on the production costs of Australian business.

The definition of an employee needs urgent revision. Business is confronted with three different definitions of "employee" - one for income tax, one for workers' compensation and one for payroll tax. This frustrating situation has existed for many years and it is well past the time when the one definition should apply to all three pieces of legislation.

Wages paid to NSW employees should be the only wages taken into consideration when preparing figures for NSW payroll tax. This is a State based tax and the need to make adjustments that reflect wages paid throughout the whole of Australia creates an unwarranted complication in the calculation of liability and the preparation of monthly returns.

Yours faithfully,

A handwritten signature in black ink, appearing to read 'R Norman', is written over a light blue horizontal line.

Robert Norman