



2 August 2021

Director Sharing Economy Reporting

Corporate and International Tax Division

Implementing a reporting regime for sharing economy platform providers -  
Exposure Draft Consultation

By Email.

To whom it may concern,

R&CA is pleased to be able to provide this short response to the exposure draft legislation relating to a new reporting regime for sharing economy platform providers. As a standing member of the black economy taskforce, R&CA welcomes & supports this new legislative measure.

R&CA is the national industry association representing the interests of more than 47,000 restaurants, cafés and catering businesses across Australia. The café, restaurant and catering sector is vitally important to the national economy, generating over \$35 billion in retail turnover each year as well as employing 450,000 people. Over 92 per cent of businesses in the café, restaurant and catering sector are small businesses, employing 19 people or less.

R&CA delivers tangible outcomes to small businesses within the hospitality industry by influencing the policy decisions and regulations that impact the sector's operating environment. R&CA is committed to ensuring the industry is recognised as one of excellence, professionalism, profitability and sustainability. This includes advocating the broader social and economic contribution of the sector to industry and government stakeholders, as well as highlighting the value of the restaurant experience to the public.

R&CA notes that the Federal Government announced it would introduce a third-party reporting regime for the sharing economy in the 2019-20 Mid-Year Economic and Fiscal Outlook. R&CA also notes that the reporting regime will require operators of electronic platforms within the sharing economy to report

identification and payment information regarding participating sellers to the ATO for data matching purposes.

For R&CA and its members, this will capture the operation of Restaurants and Cafes who utilise both third party delivery platforms through self-delivery means or sharing platforms who are used for pick-up or in-app ordering.

R&CA supports the measure as a sensible measure to ensure an even-playing between operators who are already doing the right thing and operators who may not be using these platforms in a way that complies with GST obligations.

If you wish to discuss R&CA's views further, do not hesitate to contact Tom Green, R&CA's Head of Policy, Government & Public Affairs by email: [tom@rca.asn.au](mailto:tom@rca.asn.au)

Regards,

A handwritten signature in black ink, appearing to be 'Wes Lambert', with a stylized, cursive script.

**Wes Lambert CPA FGIA MAICD**  
Chief Executive Officer  
Restaurant and Catering Australia