

From: Jon Griffin [mailto:jon@aplfinancial.com.au]
Sent: Tuesday, 6 May 2014 6:46 PM
To: Tax Board
Subject: Board of Taxation–Small Business Tax Compliance Costs.

To the Board.

Review of Tax and other impediments facing small business

Attached is a copy of the letter sent to Council of Textile and Fashion Australia Ltd

I am a director of APL Financial Pty Ltd Chartered Accountants and a registered company auditor and tax agent and I have been assisting small clothing manufactures utilizing the services of clothing outworkers.

There is a major issue with the treatment of clothing outworkers under the Fair Work Act and the Income Tax Act and the Contractors Act.

Attached is my report which details the issues.

In summary the Fair Work Act treats clothing outworkers as deemed employees under the Fair Work Act only whereas the Income Tax Act and the Contractors Act treats the outworkers as contractors.

The Fair Work Ombudsman and Fair Work Commissioners have been made aware of this ridiculous situation.

There is a genuine contractor relationship between clothing outworkers and the businesses that utilize their services and they have the right to go about their business without being threatened by the Textile Clothing & Footwear Union Australia.

The Fair Work Ombudsman and Fair Work Commissioners refuse to provide advice and/or to resolve the issue.

Regards



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