



Australian Government



Australian
**Small Business and
Family Enterprise**
Ombudsman

17 September 2020

Ms Ruth Geary
Australian Taxation Office
CANBERRA ACT 2600

via email: PAGIND&SMB@ato.gov.au

Dear Ms Geary

Consultation Paper – Occupation and industry specific advice and guidance

We understand the existing 16 taxation rulings and the 36 occupation and industry specific guides, the subject of this consultation, all relate to taxpayers who are *employees*. While the majority of the guides start with the words '*if you earn your income as an employee...*' we note that the individual links to those web pages sometimes use the term *workers* or *operators*, *professionals* or *artists*.

We recommend that the terminology in the occupation and industry specific guides and the links to those guides be consistent. Small business operators need to see quickly and clearly that the guidance material is relevant to *employees*, not those taxpayers who are self-employed.

May we suggest that the introductory sentence in each guide be followed with the advice '*If you earn your income as a business owner, that is, you invoice customers using an ABN, please read this...*' and supply a link to the *Income and deductions for business*

Thank you for the opportunity to comment. If you would like to discuss this matter further, please contact Ms Louise Stuart-Watt on 02 6121 6796 or by email to Louise.Stuart-Watt@asbfeo.gov.au

Yours sincerely

Kate Carnell AO
Australian Small Business and Family Enterprise Ombudsman