

Pages 1 through 14 redacted for the following reasons:

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Refuse Sch.4 Part 4 s.4(1)(a)&(b)

Released under RTI - DTMR

**Tanya L Menadue**

---

**From:** Chung Ooi Tan <Chung.Tan@ato.gov.au>  
**Sent:** Thursday, 25 October 2018 9:39 AM  
**To:** Tanya L Menadue  
**Subject:** HPRM: Class Ruling - Queensland Taxi Industry Transitional Assistance payments [DLM=Sensitive]

Hi Tanya,

Further to our conversation yesterday we have not received any instructions from the Department of Transport and Main Roads to assist us to proceed with the Class Ruling application dated 21 June 2017 seeking advice on the assessability of payments under the QLD Taxi and Limousine Industry Assistance scheme.

On the 21 May 2018 the Commissioner published advice in the Queensland taxi industry Transitional Assistance payments fact sheet that explains the tax implications for taxi licence holders who participated in the scheme and received the payment that is the subject of this ruling request.

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Please contact me if you wish to discuss this further.

Kind regards

**Chung Ooi Tan**  
Private Groups and High Wealth Individuals Business Line  
Australian Taxation Office  
Phone: 03 9275 2498

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\*\*\*\*\*

## Tanya L Menadue

---

**From:** Tanya L Menadue  
**Sent:** Monday, 5 November 2018 2:55 PM  
**To:** Chung Ooi Tan  
**Subject:** RE: Class Ruling - Queensland Taxi Industry Transitional Assistance payments [DLM=Sensitive]

Hi Chung

Thank you for sending this through, we are attempting to get some direction on this, I will be in touch later in the week, hopefully with some more information.

**Tanya Menadue**  
A/ Director (Personalised Transport Reform) | Service Policy  
TransLink Division | Department of Transport and Main Roads

---

Works: Mon, Wed-Fri  
61 Mary Street Brisbane Qld 4000 | GPO Box 50 Brisbane Qld 4001  
t 07 3338 4430 | m NR  
e [tanya.menadue@translink.com.au](mailto:tanya.menadue@translink.com.au)  
w [www.translink.com.au](http://www.translink.com.au) w [www.tmr.qld.gov.au](http://www.tmr.qld.gov.au)

 /TransLinkQLD  /TransLinkSEQ



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## Tanya L Menadue

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**To:** Chung Ooi Tan  
**Subject:** RE: HPRM: Class Ruling - Queensland Taxi Industry Transitional Assistance payments [DLM=Sensitive]

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As discussed, if we could please have until next Friday 16 November to finalise the position on this it would be really appreciated.

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## Tanya L Menadue

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**From:** Chung Ooi Tan <Chung.Tan@ato.gov.au>  
**Sent:** Thursday, 8 November 2018 7:00 AM  
**To:** Tanya L Menadue  
**Cc:** NR [redacted] Yannick Maurer  
**Subject:** RE: HPRM: Class Ruling - Queensland Taxi Industry Transitional Assistance payments [DLM=Sensitive]

Hi Tanya,

Just confirming an extension of the due date till next Friday 16 November.

Kind regards

**Chung Ooi Tan**  
Private Groups and High Wealth Individuals Business Line  
Australian Taxation Office  
Phone: 03 9275 2498

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**From:** Tanya L Menadue [mailto:Tanya.MENADUE@translink.com.au]  
**Sent:** Wednesday, 7 November 2018 4:53 PM  
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## Tanya L Menadue

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**Sent:** Thursday, 15 November 2018 3:55 PM  
**To:** Chung Ooi Tan  
**Cc:** NR [redacted] Yannick Maurer  
**Subject:** RE: HPRM: Class Ruling - Queensland Taxi Industry Transitional Assistance payments [DLM=Sensitive]

Hello Chung

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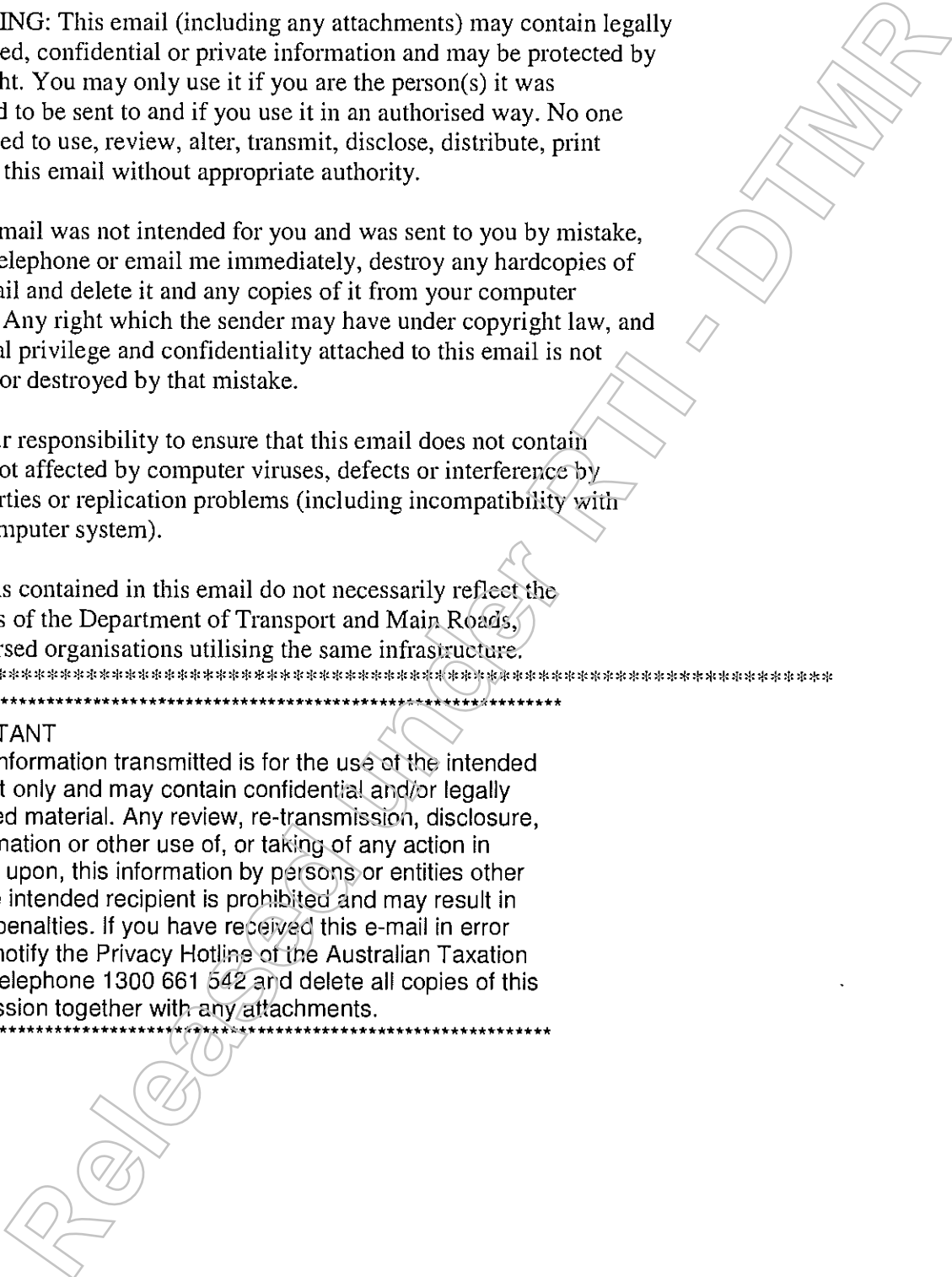
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## Tanya L Menadue

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**From:** NR  
**Sent:** Friday, 16 November 2018 2:05 PM  
**To:** Tanya L Menadue; Chung Ooi Tan  
**Cc:** Yannick Maurer  
**Subject:** RE: HPRM: Class Ruling - Queensland Taxi Industry Transitional Assistance payments [DLM=Sensitive]

Hi Tanya,

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in      
Connect with us

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**From:** Tanya L Menadue  
**Sent:** Tuesday, 20 November 2018 3:19 PM  
**To:** NR [redacted] Chung Ooi Tan  
**Cc:** Yannick Maurer; Melissa J Cummins  
**Subject:** HPRM: RE: HPRM: Class Ruling - Queensland Taxi Industry Transitional Assistance payments [DLM=Sensitive]

Hello NR [redacted]

I can confirm that we would like to proceed with finalising the draft ruling.

Could you please confirm what the next steps are from here and also provide an estimated timeframe for the ruling to be published.

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**Tanya Menadue**  
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**Sent:** Thursday, 15 November 2018 4:55 PM  
**To:** Chung Ooi Tan  
**Cc:** [redacted] Yannick Maurer  
**Subject:** RE: HPRM: Class Ruling - Queensland Taxi Industry Transitional Assistance payments [DLM=Sensitive]

Hello Chung

Thank you for your call this morning. I've just been speaking with our Minister's office and they have asked if we could please have until next Tuesday 20 November to get back to you.

Don't hesitate to give me a call if you'd like additional information.

**Tanya Menadue**  
AV Director (Personalised Transport Reform) | Service Policy  
TransLink Division | Department of Transport and Main Roads

---

Works: Mon, Wed-Fri  
61 Mary Street Brisbane Qld 4000 | GPO Box 50 Brisbane Qld 4001  
t 07 3338 4430 | m [redacted]  
e [tanya.menadue@translink.com.au](mailto:tanya.menadue@translink.com.au)  
w [www.translink.com.au](http://www.translink.com.au) w [www.tmr.qld.gov.au](http://www.tmr.qld.gov.au)

 /TransLinkQLD  /TransLinkSEQ



---

**From:** Chung Ooi Tan <[Chung.Tan@ato.gov.au](mailto:Chung.Tan@ato.gov.au)>  
**Sent:** Thursday, 8 November 2018 7:00 AM  
**To:** Tanya L Menadue <[Tanya.MENADUE@translink.com.au](mailto:Tanya.MENADUE@translink.com.au)>  
**Cc:** [redacted] Yannick Maurer <[Yannick.Maurer@ato.gov.au](mailto:Yannick.Maurer@ato.gov.au)>  
**Subject:** RE: HPRM: Class Ruling - Queensland Taxi Industry Transitional Assistance payments [DLM=Sensitive]

Hi Tanya,

Just confirming an extension of the due date till next Friday 16 November.

Kind regards

**Chung Ooi Tan**  
Private Groups and High Wealth Individuals Business Line  
Australian Taxation Office  
Phone: 03 9275 2498

ATO | Working for all Australians

---

**From:** Tanya L Menadue [mailto:Tanya.MENADUE@translink.com.au]  
**Sent:** Wednesday, 7 November 2018 4:53 PM  
**To:** Chung Ooi Tan  
**Subject:** RE: HPRM: Class Ruling - Queensland Taxi Industry Transitional Assistance payments [DLM=Sensitive]

Hi Chung

As discussed, if we could please have until next Friday 16 November to finalise the position on this it would be really appreciated.

Tanya Menadue

Works: Mon, Wed-Fri  
61 Mary Street Brisbane Qld 4000 | GPO Box 50 Brisbane Qld 4001  
t 07 3338 4430 | m NR  
e [tanya.menadue@translink.com.au](mailto:tanya.menadue@translink.com.au)  
w [www.translink.com.au](http://www.translink.com.au) w [www.tmr.qld.gov.au](http://www.tmr.qld.gov.au)

 /TransLinkQLD  /TransLinkSEQ



**From:** Chung Ooi Tan <[Chung.Tan@ato.gov.au](mailto:Chung.Tan@ato.gov.au)>  
**Sent:** Thursday, 25 October 2018 9:39 AM  
**To:** Tanya L Menadue <[Tanya.MENADUE@translink.com.au](mailto:Tanya.MENADUE@translink.com.au)>  
**Subject:** HPRM: Class Ruling - Queensland Taxi Industry Transitional Assistance payments [DLM=Sensitive]

Hi Tanya,

Further to our conversation yesterday we have not received any instructions from the Department of Transport and Main Roads to assist us to proceed with the Class Ruling application dated 21 June 2017 seeking advice on the assessability of payments under the QLD Taxi and Limousine Industry Assistance scheme.

On the 21 May 2018 the Commissioner published advice in the Queensland taxi industry Transitional Assistance payments fact sheet that explains the tax implications for taxi licence holders who participated in the scheme and received the payment that is the subject of this ruling request.

Under certain circumstances the Commissioner may refuse to make a class ruling. These circumstances include situations where insufficient information is provided to proceed with the request.

The draft ruling has been provided for the Department to consider for over a year and we have requested consent to issue the ruling or alternative instructions from you on how to proceed. As consent to issue or alternative instructions have not been provided, we will refuse to rule if no further instructions are provided by **9 November 2018**.

Please contact me if you wish to discuss this further.

Kind regards

**Chung Ooi Tan**  
Private Groups and High Wealth Individuals Business Line  
Australian Taxation Office  
Phone: 03 9275 2498

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\*\*\*\*\*  
**IMPORTANT**

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It is your responsibility to ensure that this email does not contain and is not affected by computer viruses, defects or interference by third parties or replication problems (including incompatibility with your computer system).

Opinions contained in this email do not necessarily reflect the opinions of the Department of Transport and Main Roads, or endorsed organisations utilising the same infrastructure.

\*\*\*\*\*

\*\*\*\*\*

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It is your responsibility to ensure that this email does not contain

and is not affected by computer viruses, defects or interference by third parties or replication problems (including incompatibility with your computer system).

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\*\*\*\*\*

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**Tanya L Menadue**

---

**From:** [redacted]  
**Sent:** Tuesday, 27 November 2018 3:30 PM  
**To:** Tanya L Menadue  
**Cc:** Melissa J Cummins; Philip A Brown  
**Subject:** Class Ruling - publishing timeframes - Queensland Taxi Industry Transitional Assistance payments [DLM=Sensitive]

Hi Tanya,

As per our discussion last week, I have reallocated this Class Ruling to another case officer Phillip Brown (03) 5227 1876.


We are aiming to issue the draft Class Ruling for your review in the next couple of weeks, together with the consent to issue that will include the publishing timeframes. The standard publishing timeframes are around two weeks from return receipt of the consent to issue, however these can be longer over the Christmas and New Year period.

Please do not hesitate to call me or Phillip, if you have any additional queries on this matter.

Kind regards

---

[redacted]

 Connect with us

---

**From:** Tanya L Menadue [mailto:Tanya.MENADUE@translink.com.au]  
**Sent:** Tuesday, 20 November 2018 4:19 PM  
**To:** [redacted] Chung Ooi Tan  
**Cc:** Yannick Maurer; Melissa J Cummins  
**Subject:** RE: HPRM: Class Ruling - Queensland Taxi Industry Transitional Assistance payments [DLM=Sensitive]

Hello [redacted]

I can confirm that we would like to proceed with finalising the draft ruling.

Could you please confirm what the next steps are from here and also provide an estimated timeframe for the ruling to be published.

If you have any queries with this don't hesitate to give me a call.

**Tanya Menadue**  
A/ Director (Personalised Transport Reform) | Service Policy  
TransLink Division | Department of Transport and Main Roads

---

Works: Mon, Wed-Fri  
61 Mary Street Brisbane Qld 4000 | GPO Box 50 Brisbane Qld 4001  
t 07 3338 4430 | m [redacted]

e tanya.menadue@translink.com.au  
w www.translink.com.au w www.tmr.qld.gov.au

 /TransLinkQLD  /TransLinkSEQ



\*\*\*\*\*

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\*\*\*\*\*

Released under RTI - DTMR

## Tanya L Menadue

---

**From:** Tanya L Menadue  
**Sent:** Wednesday, 28 November 2018 8:56 AM  
**To:** NR  
**Cc:** Melissa J Cummins; Philip A Brown  
**Subject:** RE: Class Ruling - publishing timeframes - Queensland Taxi Industry Transitional Assistance payments [DLM=Sensitive]

Thank you for the update NR

**Tanya Menadue**  
A/ Director (Personalised Transport Reform) | Service Policy  
TransLink Division | Department of Transport and Main Roads

---

Works: Mon, Wed-Fri  
61 Mary Street Brisbane Qld 4000 | GPO Box 50 Brisbane Qld 4001  
t 07 3338 4430 | m NR  
e [tanya.menadue@translink.com.au](mailto:tanya.menadue@translink.com.au)  
w [www.translink.com.au](http://www.translink.com.au) w [www.tmr.qld.gov.au](http://www.tmr.qld.gov.au)

 /TransLinkQLD  /TransLinkSEQ



**From:** NR  
**Sent:** Tuesday, 27 November 2018 3:30 PM  
**To:** Tanya L Menadue <[Tanya.MENADUE@translink.com.au](mailto:Tanya.MENADUE@translink.com.au)>  
**Cc:** Melissa J Cummins <[Melissa.J.Cummins@tmr.qld.gov.au](mailto:Melissa.J.Cummins@tmr.qld.gov.au)>; Philip A Brown <[PhilipA.Brown@ato.gov.au](mailto:PhilipA.Brown@ato.gov.au)>  
**Subject:** Class Ruling - publishing timeframes - Queensland Taxi Industry Transitional Assistance payments [DLM=Sensitive]

Hi Tanya,

As per our discussion last week, I have reallocated this Class Ruling to another case officer Phillip Brown (03) 5227 1876.

We are aiming to issue the draft Class Ruling for your review in the next couple of weeks, together with the consent to issue that will include the publishing timeframes. The standard publishing timeframes are around two weeks from return receipt of the consent to issue, however these can be longer over the Christmas and New Year period.

Please do not hesitate to call me or Phillip, if you have any additional queries on this matter.

Kind regards

---

NR

Connect with us



**From:** Tanya L Menadue [mailto:Tanya.MENADUE@translink.com.au]  
**Sent:** Tuesday, 20 November 2018 4:19 PM  
**To:** NR Chung Ooi Tan  
**Cc:** Yannick Maurer; Melissa J Cummins  
**Subject:** RE: HPRM: Class Ruling - Queensland Taxi Industry Transitional Assistance payments [DLM=Sensitive]

Hello NR

I can confirm that we would like to proceed with finalising the draft ruling.

Could you please confirm what the next steps are from here and also provide an estimated timeframe for the ruling to be published.

If you have any queries with this don't hesitate to give me a call.

**Tanya Menadue**  
A/ Director (Personalised Transport Reform) | Service Policy  
TransLink Division | Department of Transport and Main Roads

Works: Mon, Wed-Fri  
61 Mary Street Brisbane Qld 4000 | GPO Box 50 Brisbane Qld 4001  
t 07 3338 4430 | m NR  
e tanya.menadue@translink.com.au  
w [www.translink.com.au](http://www.translink.com.au) w [www.tmr.qld.gov.au](http://www.tmr.qld.gov.au)

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\*\*\*\*\*

**Tanya L Menadue**

---

**From:** Philip A Brown <PhilipA.Brown@ato.gov.au>  
**Sent:** Wednesday, 12 December 2018 12:27 PM  
**To:** Tanya L Menadue  
**Cc:** NR  
**Subject:** Class Ruling - Queensland Taxi Industry Transitional Assistance payments [DLM=Sensitive]  
**Attachments:** 20181212 Class Ruling\_Consent to issue letter.pdf; 20181212 Draft Class Ruling.pdf

Hi Tanya

As discussed, please find attached a 'Consent to issue Class Ruling' letter and a copy of the draft Class Ruling.

If you have any questions in relation to the letter or draft ruling, please don't hesitate to contact me.

Kind Regards

**Philip Brown**  
Technical Excellence Services  
Private Groups and High Wealth Individuals Business Line  
Australian Taxation Office  
Phone: 03 522 71876 | Facsimile: 03 522 71727 Email: [PhilipA.Brown@ato.gov.au](mailto:PhilipA.Brown@ato.gov.au)  
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\*\*\*\*\*

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\*\*\*\*\*

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Australian Government  
Australian Taxation Office

Department of Transport and Main Roads (Qld)  
Attn: Tanya Menadue  
GPO Box 50  
Brisbane Qld 4001

Reply to: PO Box 3000  
PENRITH NSW 2740  
Contact officer: Philip Brown  
Phone: 0352271876  
Fax: 02 6225 0906  
ABN: 39407690291

12 December 2018

**Your application for a class ruling  
Consent to issue class ruling  
For your action**

Dear Tanya

Client name  
Department of Transport and Main Roads (Qld)

ABN/TFN  
39407690291

**Subject:** Class Ruling: Assessability of payments under the QLD Taxi and Limousine Industry Assistance scheme

We refer to your request for a class ruling dated 21 June 2016.

We have considered your request and, subject to your confirmation and a final Australian Taxation Office (ATO) review, propose to issue a class ruling in line with the attached draft class ruling.

The advice contained in this draft class ruling **must not** be conveyed to others, except those from whom consent is required. The advice provided in the draft class ruling is not legally binding on the Commissioner and cannot be relied upon. It is only when the class ruling is published by the ATO and notice of the ruling appears in the *Government Notices Gazette* that the ruling may be relied upon.

To enable the issue of the class ruling we require you to provide us, by no later than 7 January 2019, written confirmation that:

- the description of the scheme as contained in the draft class ruling is accurate and covers all relevant features of the scheme, and
- all parties specifically named in the proposed class ruling have expressly consented to being so named.

If you consent to the issue of the class ruling, and you are prepared to provide us with the written confirmation requested, please complete the attached *Consent to issue the Class Ruling* form and return it to the contact officer listed below using the attached cover sheet.

If you require changes to be made to the draft ruling before giving your consent, please discuss your proposed changes with the contact officer as soon as possible.

Please note that if you request significant changes to the draft, which is outside the scope of the original request, the Commissioner may regard the proposed changes to the draft as a request for a new ruling.

If you do not consent to the issue of the class ruling and no longer wish to proceed with the class ruling, please advise the contact officer in writing by 7 January 2019.

**For more information**

If you have any questions, please phone **13 28 69** between 8.00am and 5.00pm, Monday to Friday, and ask for Philip Brown on extension **71876**, or call direct on **0352271876**.

Yours sincerely

Will Day  
Deputy Commissioner of Taxation

Per  
(Philip Brown)

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**Consent to issue Class Ruling**

I, the applicant, consent to the issue of 'Class Ruling: Assessability of payments under the QLD Taxi and Limousine Industry Assistance scheme', and confirm that:

- the description of the scheme as contained in the draft class ruling is accurate and covers all relevant features of the scheme
- all parties specifically named in the proposed class ruling have expressly consented to being so named.

I agree to the publication of the class ruling.

\_\_\_\_\_  
For Department of Transport and Main Roads (Qld)

\_\_\_\_\_  
Printed Name of person signing

\_\_\_\_\_  
Date

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## Cover sheet

Attach this sheet as the first page of your reply

**Applicant name:** Department of Transport and Main Roads (Qld)

**Applicant identifier:** 39407690291

**Case officer name:** Philip Brown

**Due date for reply:** 7 January 2019

You can reply to us by:

■ sending a fax to **02 6225 0906**

■ mailing to:

**Attention: Philip Brown  
Australian Taxation Office  
PO Box 3000  
PENRITH NSW 2740**

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Pages 44 through 57 redacted for the following reasons:

-----  
Refuse Sch.4 Part 4 s.4(1)(a)&(b)

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## Tanya L Menadue

---

**From:** Joshua Leo (AU) <joshua.d.leo@pwc.com>  
**Sent:** Monday, 22 January 2018 12:15 PM  
**To:** Tanya L Menadue  
**Subject:** Fwd: Application for Class Ruling - Department of Transport and Main Roads (Qld)  
**Attachments:** Part Refuse Sch.4 Part 4 s.4(1)(a)&(b)

### Joshua Leo

PwC | Tax Director  
Private Clients  
Direct: +61 7 3257 5363  
Mobile: NR  
Email: [joshua.d.leo@pwc.com](mailto:joshua.d.leo@pwc.com)  
PricewaterhouseCoopers  
480 Queen Street Brisbane QLD 4000  
[www.pwc.com.au](http://www.pwc.com.au)  
[twitter.com/PwC\\_AU](https://twitter.com/PwC_AU)

----- Forwarded message -----

**From:** Joshua Leo (AU) <joshua.d.leo@pwc.com>  
**Date:** 27 June 2017 at 08:08  
**Subject:** Application for Class Ruling - Department of Transport and Main Roads (Qld)  
**To:** "Daw, Haydn" <[Haydn.Daw@ato.gov.au](mailto:Haydn.Daw@ato.gov.au)>  
**Cc:** "Michael McLaughlin (AU)" <[michael.g.mclaughlin@pwc.com](mailto:michael.g.mclaughlin@pwc.com)>

Hayden,

Further to our discussion, please find attached an application for class ruling by the department of Transport and Main Roads (Qld) (TMR) on behalf of taxi licence holders (Application).

Further supporting documents will follow in separate emails, but we also attach to this email a private and confidential report prepared by PWC consulting on behalf of the TMR that forms part of the factual scheme to be considered as part of our application (Report).

Can you please confirm this email and Application has been validly received by return email.

*Confidential and Private*

While we understand it is normally the case, TMR have requested that we confirm that the attached Application and Report will be dealt with in strictest confidence and privacy by your office. They have also asked us to confirm that TMR will be allowed to review and approve and proposed class ruling prior to publication.

*Appendix*



Further documents forming the Appendix of the Application will follow in separate emails due to size constraints once you have confirmed successful receipt of this email.

Regards

**Joshua Leo**

PwC | Tax Director

Private Clients

Direct: +61 7 3257 5363

Mobile:

Email: [joshua.d.leo@pwc.com](mailto:joshua.d.leo@pwc.com)

PricewaterhouseCoopers

480 Queen Street Brisbane QLD 4000

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Pages 60 through 100 redacted for the following reasons:

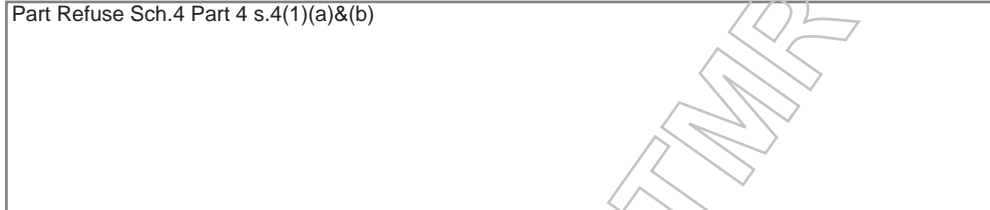
-----  
Refuse Sch.4 Part 4 s.4(1)(a)&(b)

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**Tanya L Menadue**

---

**From:** Joshua Leo (AU) <joshua.d.leo@pwc.com>  
**Sent:** Monday, 22 January 2018 12:15 PM  
**To:** Tanya L Menadue  
**Subject:** Fwd: Application for Class Ruling - Department of Transport and Main Roads (Qld)  
**Attachments:** Part Refuse Sch.4 Part 4 s.4(1)(a)&(b)



**Joshua Leo**  
PwC | Tax Director  
Private Clients  
Direct: +61 7 3257 5363  
Mobile: NR  
Email: [joshua.d.leo@pwc.com](mailto:joshua.d.leo@pwc.com)  
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[www.pwc.com.au](http://www.pwc.com.au)  
[twitter.com/PwC\\_AU](https://twitter.com/PwC_AU)

----- Forwarded message -----

**From:** Joshua Leo (AU) <joshua.d.leo@pwc.com>  
**Date:** 27 June 2017 at 09:12  
**Subject:** Application for Class Ruling - Department of Transport and Main Roads (Qld)  
**To:** "Daw, Haydn" <[Haydn.Daw@ato.gov.au](mailto:Haydn.Daw@ato.gov.au)>  
**Cc:** "Michael McLaughlin (AU)" <[michael.g.mclaughlin@pwc.com](mailto:michael.g.mclaughlin@pwc.com)>

Haydn

Find attach our email #2 with legislative instruments and explanatory documents

Regards

**Joshua Leo**  
PwC | Tax Director  
Private Clients  
Direct: +61 7 3257 5363  
Mobile: NR  
Email: [joshua.d.leo@pwc.com](mailto:joshua.d.leo@pwc.com)  
PricewaterhouseCoopers  
480 Queen Street Brisbane QLD 4000

On Tue, Jun 27, 2017 at 8:08 AM, Joshua Leo (AU) <[joshua.d.leo@pwc.com](mailto:joshua.d.leo@pwc.com)> wrote:

Hayden,

Further to our discussion, please find attached an application for class ruling by the department of Transport and Main Roads (Qld) (TMR) on behalf of taxi licence holders (Application).

Further supporting documents will follow in separate emails, but we also attach to this email a private and confidential report prepared by PWC consulting on behalf of the TMR that forms part of the factual scheme to be considered as part of our application (Report).

Can you please confirm this email and Application has been validly received by return email.

*Confidential and Private*

While we understand it is normally the case, TMR have requested that we confirm that the attached Application and Report will be dealt with in strictest confidence and privacy by your office. They have also asked us to confirm that TMR will be allowed to review and approve and proposed class ruling prior to publication.

*Appendix*

Further documents forming the Appendix of the Application will follow in separate emails due to size constraints once you have confirmed successful receipt of this email.

Regards

**Joshua Leo**  
PwC | Tax Director  
Private Clients  
Direct: +61 7 3257 5363  
Mobile NR  
Email: [joshua.d.leo@pwc.com](mailto:joshua.d.leo@pwc.com)  
PricewaterhouseCoopers  
480 Queen Street Brisbane QLD 4000

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Pages 103 through 110 redacted for the following reasons:

-----  
Refuse Sch.4 Part 4 s.4(1)(a)&(b)

Released under RTI - DTMR

**Tanya L Menadue**

---

**From:** Joshua Leo (AU) <joshua.d.leo@pwc.com>  
**Sent:** Monday, 22 January 2018 12:15 PM  
**To:** Tanya L Menadue  
**Subject:** Fwd: Application for Class Ruling - Department of Transport and Main Roads (Qld)  
**Attachments:** Part Refuse Sch.4 Part 4 s.4(1)(a)&(b)



**Joshua Leo**

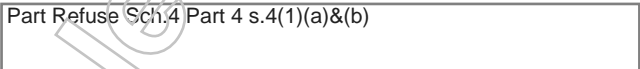
PwC | Tax Director  
Private Clients  
Direct: +61 7 3257 5363  
Mobile: NR  
Email: [joshua.d.leo@pwc.com](mailto:joshua.d.leo@pwc.com)  
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480 Queen Street Brisbane QLD 4000  
[www.pwc.com.au](http://www.pwc.com.au)  
[twitter.com/PwC\\_AU](https://twitter.com/PwC_AU)

----- Forwarded message -----

**From:** Joshua Leo (AU) <joshua.d.leo@pwc.com>  
**Date:** 27 June 2017 at 09:13  
**Subject:** Application for Class Ruling - Department of Transport and Main Roads (Qld)  
**To:** "Daw, Haydn" <[Haydn.Daw@ato.gov.au](mailto:Haydn.Daw@ato.gov.au)>

Haydn

Email #3 and final

Includes the 

Regards

**Joshua Leo**

PwC | Tax Director  
Private Clients  
Direct: +61 7 3257 5363  
Mobile: NR  
Email: [joshua.d.leo@pwc.com](mailto:joshua.d.leo@pwc.com)  
PricewaterhouseCoopers  
480 Queen Street Brisbane QLD 4000

On Tue, Jun 27, 2017 at 8:08 AM, Joshua Leo (AU) <[joshua.d.leo@pwc.com](mailto:joshua.d.leo@pwc.com)> wrote:

Hayden,

Further to our discussion, please find attached an application for class ruling by the department of Transport and Main Roads (Qld) (TMR) on behalf of taxi licence holders (Application).

Further supporting documents will follow in separate emails, but we also attach to this email a private and confidential report prepared by PWC consulting on behalf of the TMR that forms part of the factual scheme to be considered as part of our application (Report).

Can you please confirm this email and Application has been validly received by return email.

*Confidential and Private*

While we understand it is normally the case, TMR have requested that we confirm that the attached Application and Report will be dealt with in strictest confidence and privacy by your office. They have also asked us to confirm that TMR will be allowed to review and approve and proposed class ruling prior to publication.

*Appendix*

Further documents forming the Appendix of the Application will follow in separate emails due to size constraints once you have confirmed successful receipt of this email.

Regards

**Joshua Leo**

PwC | Tax Director

Private Clients

Direct: +61 7 3257 5363

Mobile: NR

Email: [joshua.d.leo@pwc.com](mailto:joshua.d.leo@pwc.com)

PricewaterhouseCoopers

480 Queen Street Brisbane QLD 4000

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Pages 113 through 204 redacted for the following reasons:

-----  
Refuse Sch.4 Part 4 s.4(1)(a)&(b)

Released under RTI - DTMR





Joshua Leo (AU) &lt;joshua.d.leo@pwc.com&gt;

---

**RE: QLD Assistance payments - Class Ruling [SEC=UNCLASSIFIED]  
[DLM=Sensitive]**

1 message

---

**Tan, Chung Ooi** <Chung.Tan@ato.gov.au> 12 September 2017 at 13:15  
To: "Joshua Leo (AU)" <joshua.d.leo@pwc.com>  
Cc: "Daw, Haydn" <Haydn.Daw@ato.gov.au>, "Longhouse, Gordon" <Gordon.Longhouse@ato.gov.au>, "Taing, Kheang" <Kheang.Taing@ato.gov.au>

Hi Joshua,

Apologies for the delay and thank you for your patience.

We are now pleased to be able to send you a **draft** of our **preliminary position** regarding the tax treatment of Qld Assistance payments.

Please note that this document is only a draft and is non-binding. We reserve the right to make further changes and in no way should it be construed as our settled position.

We look forward to discussing this with you next week. Please provide your available times for discussion and I will get back to you on a time when TCN is also available to join the meeting

If you have any queries, please do not hesitate to contact me

Kind regards

**Chung Ooi Tan**  
Private Groups and High Wealth Individuals Business Line  
Australian Taxation Office  
Phone: 03 9275 2498

ATO | *Working for all Australians*

**From:** Joshua Leo (AU) [mailto:joshua.d.leo@pwc.com]  
**Sent:** Tuesday, 12 September 2017 9:19 AM  
**To:** Daw, Haydn  
**Cc:** Tan, Chung Ooi  
**Subject:** Re: Class Ruling [SEC=UNCLASSIFIED]

Chung, Haydn,

When can we expect to see the draft? We will need a week to consider before we have a call to discuss.

Regards

Joshua

**Joshua Leo**

PwC | Tax Director

Private Clients

Direct: +61 7 3257 5363

Mobile:

Email: joshua.d.leo@pwc.com

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480 Queen Street Brisbane QLD 4000

www.pwc.com.au

twitter.com/PwC\_AU

On 29 August 2017 at 13:37, Daw, Haydn <Haydn.Daw@ato.gov.au> wrote:

Hi Joshua

Apologies for the delay. We should have an internal draft by end of this week with a further draft version that we can share with towards the end of next week. I'll let you know how we're tracking next week.

Haydn

**From:** Joshua Leo (AU) [mailto:joshua.d.leo@pwc.com]  
**Sent:** Tuesday, 29 August 2017 12:16 PM  
**To:** Daw, Haydn  
**Cc:** Tan, Chung Ooi  
**Subject:** Re: Class Ruling [SEC=UNCLASSIFIED]

Haydn, Chung,

Any update on the draft?

Regards

Joshua

**Joshua Leo**

PwC | Tax Director

Private Clients

Direct: +61 7 3257 5363

Mobile:

1/18/2018

PwC Mail - RE: QLD Assistance payments - Class Ruling [SEC=UNCLASSIFIED] [DLM=Sensitive]

Email: [joshua.d.leo@pwc.com](mailto:joshua.d.leo@pwc.com)

PricewaterhouseCoopers

480 Queen Street Brisbane QLD 4000

[www.pwc.com.au](http://www.pwc.com.au)

[twitter.com/PwC\\_AU](https://twitter.com/PwC_AU)

On 20 July 2017 at 13:40, Joshua Leo (AU) <[joshua.d.leo@pwc.com](mailto:joshua.d.leo@pwc.com)> wrote:

Haydn,

Thank you for coming back to me. Thursday would be better if at all possible, however I can make Friday morning work if required.

Regards

Joshua

**Joshua Leo**

PwC | Tax Director

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[twitter.com/PwC\\_AU](https://twitter.com/PwC_AU)

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Hi Joshua

How are you placed to discuss by phone on Friday (28 July) next week?

Haydn

**From:** Joshua Leo (AU) [<mailto:joshua.d.leo@pwc.com>]

**Sent:** Wednesday, 19 July 2017 6:01 PM

**To:** Daw, Haydn; Tan, Chung Ooi

**Subject:** Class Ruling

Haydn, Chung,

Is there any update on a proposed time to discuss the QLD Tax Licence Class Ruling application?

Monday next week will work from our end.

Regards

Joshua

**Joshua Leo**

PwC | Tax Director

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Direct: +61 7 3257 5363

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Email: [joshua.d.leo@pwc.com](mailto:joshua.d.leo@pwc.com)

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1/18/2018

PwC Mail - RE: QLD Assistance payments - Class Ruling [SEC=UNCLASSIFIED] [DLM=Sensitive]

transmission together with any attachments.

\*\*\*\*\*

---

 20170912\_Draft\_QLD\_Assistance\_Payments.pdf  
217K

Released under RTI - DTMR



Joshua Leo (AU) <joshua.d.leo@pwc.com>

**Re: Application for Class Ruling - Department of Transport and Main Roads (Qld) [DLM=For-Official-Use-Only]**

1 message

Joshua Leo (AU) <joshua.d.leo@pwc.com>  
To: "Daw, Haydn" <Haydn.Daw@ato.gov.au>

27 June 2017 at 09:18

It's 10.13 GB so it may take a few minutes.

If you don't receive in the next 30 min I will send through in two emails.

**Joshua Leo**  
PwC | Tax Director  
Private Clients  
Direct: +61 7 3257 5363  
Mobile: NR  
Email: joshua.d.leo@pwc.com  
PricewaterhouseCoopers  
480 Queen Street Brisbane QLD 4000  
www.pwc.com.au  
twitter.com/PwC\_AU

On 27 June 2017 at 09:16, Daw, Haydn <Haydn.Daw@ato.gov.au> wrote:

Joshua

I acknowledge receipt of this email (#3) but haven't received email #2.

Haydn

**From:** Joshua Leo (AU) [mailto:joshua.d.leo@pwc.com]  
**Sent:** Tuesday, 27 June 2017 9:13 AM  
**To:** Daw, Haydn  
**Subject:** Application for Class Ruling - Department of Transport and Main Roads (Qld)

Haydn

Email #3 and final

Includes the Part Refuse Sch.4 Part 4 s.4(1)(a)&(b)

Regards

**Joshua Leo**  
PwC | Tax Director

Private Clients

Direct: +61 7 3257 5363

Mobile

Email: joshua.d.leo@pwc.com

PricewaterhouseCoopers

480 Queen Street Brisbane QLD 4000

On Tue, Jun 27, 2017 at 8:08 AM, Joshua Leo (AU) <joshua.d.leo@pwc.com> wrote:

Hayden,

Further to our discussion, please find attached an application for class ruling by the department of Transport and Main Roads (Qld) (TMR) on behalf of taxi licence holders (Application).

Further supporting documents will follow in separate emails, but we also attach to this email a private and confidential report prepared by PWC consulting on behalf of the TMR that forms part of the factual scheme to be considered as part of our application (Report).

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*Confidential and Private*

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Regards

Joshua Leo

PwC | Tax Director

Private Clients

Direct: +61 7 3257 5363

Mobile



Email: joshua.d.leo@pwc.com

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\*\*\*\*\*

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Joshua Leo (AU) &lt;joshua.d.leo@pwc.com&gt;

**Application for Class Ruling - Department of Transport and Main Roads (Qld)**

1 message

Joshua Leo (AU) <joshua.d.leo@pwc.com>  
To: "Daw, Haydn" <Haydn.Daw@ato.gov.au>  
Cc: "Michael McLaughlin (AU)" <michael.g.mclaughlin@pwc.com>

27 June 2017 at 09:12

Haydn

Find attach our email #2 with legislative instruments and explanatory documents

Regards

**Joshua Leo**  
PwC | Tax Director  
Private Clients  
Direct: +61 7 3257 5363  
Mobile: NR  
Email: joshua.d.leo@pwc.com  
PricewaterhouseCoopers  
480 Queen Street Brisbane QLD 4000

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PwC | Tax Director  
Private Clients  
Direct: +61 7 3257 5363  
Mobile: NR  
Email: joshua.d.leo@pwc.com  
PricewaterhouseCoopers  
480 Queen Street Brisbane QLD 4000

**8 attachments**

Part Refuse Sch.4 Part 4 s.4(1)(a)&(b)

Released under RTI - DTMR



Joshua Leo (AU) &lt;joshua.d.leo@pwc.com&gt;

**Re: Class Ruling [SEC=UNCLASSIFIED] [DLM=Sensitive]**

1 message

Joshua Leo (AU) &lt;joshua.d.leo@pwc.com&gt;

14 December 2017 at 10:44

To: "Tan, Chung Ooi" &lt;Chung.Tan@ato.gov.au&gt;

Cc: NR

Chung,

The Government had been in caretaker mode until last Monday. I will follow up.

Regards

Joshua

**Joshua Leo**

PwC | Tax Director

Private Clients

Direct: +61 7 3257 5363

Mobile NR

Email: joshua.d.leo@pwc.com

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On 14 December 2017 at 10:16, Tan, Chung Ooi &lt;Chung.Tan@ato.gov.au&gt; wrote:

Good morning Joshua,

Please let us know whether there have been any updates from TMR.

Thank you

Kind regards

**Chung Ooi Tan**

Private Groups and High Wealth Individuals Business Line

Australian Taxation Office

Phone: 03 9275 2498

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**From:** Joshua Leo (AU) [mailto:joshua.d.leo@pwc.com]**Sent:** Thursday, 2 November 2017 7:39 AM**To:** Tan, Chung Ooi**Cc:** NR**Subject:** Re: Class Ruling [SEC=UNCLASSIFIED] [DLM=Sensitive]

Chung,

As the government is now in caretaker mode, TMR have contacted me to say they do not anticipate a decision will be made within the next six weeks.

Regards

Joshua

**Joshua Leo**

PwC | Tax Director

Private Clients

Direct: +61 7 3257 5363

Mobile

Email: [joshua.d.leo@pwc.com](mailto:joshua.d.leo@pwc.com)

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[www.pwc.com.au](http://www.pwc.com.au)

[twitter.com/PwC\\_AU](https://twitter.com/PwC_AU)

On 1 November 2017 at 11:14, Tan, Chung Ooi <[Chung.Tan@ato.gov.au](mailto:Chung.Tan@ato.gov.au)> wrote:

Hi Joshua,

I have endeavoured to contact you yesterday and today to follow up on whether there have been any updates in relation to progressing the class ruling for payments under the QLD Taxi and Limousine Assistance scheme.

If there are no further updates I will be in contact on a monthly basis going forward.

Kind regards

**Chung Ooi Tan**

Private Groups and High Wealth Individuals Business Line

Australian Taxation Office

Phone: 03 9275 2498

ATO | *Working for all Australians*

**From:** Joshua Leo (AU) [<mailto:joshua.d.leo@pwc.com>]

**Sent:** Monday, 16 October 2017 9:23 AM

**To:** Tan, Chung Ooi

**Cc:** Daw, Haydn; Longhouse, Gordon; Maurer, Yannick; Jane Madden (AU)

**Subject:** Re: Class Ruling [SEC=UNCLASSIFIED] [DLM=Sensitive]

Chung,

Can you please give me a call on my mobile,  to discuss.

Regards

Joshua

**Joshua Leo**

PwC | Tax Director

Private Clients

Direct: +61 7 3257 5363

Mobile:

Email: joshua.d.leo@pwc.com

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www.pwc.com.au

twitter.com/PwC\_AU

On 10 October 2017 at 13:51, Joshua Leo (AU) <joshua.d.leo@pwc.com> wrote:

Chung, Haydn,

Do you have a deadline date for a decision in mind?

Regards

Joshua

**Joshua Leo**

PwC | Tax Director

Private Clients

Direct: +61 7 3257 5363

Mobile:

Email: joshua.d.leo@pwc.com

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www.pwc.com.au

twitter.com/PwC\_AU

On 9 October 2017 at 09:47, Tan, Chung Ooi <Chung.Tan@ato.gov.au> wrote:

Good morning Joshua,

Appreciate any updates you have on the direction being taken in relation to the class ruling.

Thank you

Kind regards

**Chung Ooi Tan**

Private Groups and High Wealth Individuals Business Line  
Australian Taxation Office  
Phone: 03 9275 2498

ATO | *Working for all Australians*

**From:** Joshua Leo (AU) [mailto:joshua.d.leo@pwc.com]  
**Sent:** Tuesday, 26 September 2017 1:58 PM  
**To:** Tan, Chung Ooi  
**Cc:** Daw, Haydn; Longhouse, Gordon; Maurer, Yannick  
**Subject:** Re: Class Ruling [SEC=UNCLASSIFIED] [DLM=Sensitive]

Thank you for the update. We are still considering our position and will come back to you as soon as possible.

**Joshua Leo**

PwC | Tax Director

Private Clients

Direct: +61 7 3257 5363

Mobile:

Email: joshua.d.leo@pwc.com

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480 Queen Street Brisbane QLD 4000

www.pwc.com.au

twitter.com/PwC\_AU

On 26 September 2017 at 12:14, Tan, Chung Ooi <Chung.Tan@ato.gov.au> wrote:

Hi Joshua,

Please be advised that I will be on leave from this afternoon but will return on Monday 2 October.

If you have any further queries or updates, please contact Haydn Daw.

Thank you

Kind regards

**Chung Ooi Tan**

Private Groups and High Wealth Individuals Business Line

Australian Taxation Office  
Phone: 03 9275 2498

ATO | Working for all Australians

**From:** Joshua Leo (AU) [mailto:joshua.d.leo@pwc.com]  
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**To:** Daw, Haydn  
**Cc:** Tan, Chung Ooi  
**Subject:** Re: Class Ruling [SEC=UNCLASSIFIED]

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Joshua

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PwC | Tax Director

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Haydn, Chung,

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Regards

Joshua

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**To:** Daw, Haydn; Tan, Chung Ooi  
**Subject:** Class Ruling

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Joshua

**Joshua Leo**

PwC | Tax Director

Private Clients

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Email: joshua.d.leo@pwc.com

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