



Extract of minutes of proceedings

Inquiry into Payroll Tax Amendment Bill 2025

Extract from *Minutes of Meeting 22* – Monday 8 September 2025.

Members present: Mr James Milligan MLA (Chair), Ms Fiona Carrick MLA (Deputy Chair),
Ms Caitlin Tough MLA

1. Commencement

- 1.1. The Chair opened the meeting at 2.09 pm.

6. Bill referral – Payroll Tax Amendment Bill 2025

- 6.1. The Committee **resolved** [TOUGH] that the Chair, on behalf of the Committee, reply to the Speaker stating that the Committee has decided to inquire into the Bill.
- 6.2. The Committee **resolved** [TOUGH] that the inquiry submission period close on 12 October 2025, and that a public hearing be scheduled for 3 November 2025.
- 6.3. The Committee agreed that Members are to provide lists of stakeholders to the Secretariat to invite submissions.
- 6.4. The Committee **resolved** [TOUGH] to endorse the media release.

14. Close

- 14.1. The Chair closed the meeting at 3.17 pm.

Extract from *Minutes of Meeting 23* – Monday 29 September 2025.

Members present: Mr James Milligan MLA (Chair), Ms Fiona Carrick MLA (Deputy Chair),
Ms Caitlin Tough MLA

1. Commencement

- 1.1. The Chair opened the meeting at 2.06 pm

6. Inquiry into Payroll Tax Amendment Bill 2025

- 6.1. Members discussed which stakeholders to be invited to make a submission.

- 6.2. The Committee **resolved** [TOUGH] to pay for boosted social media posts to advertise the inquiry.

12. Close

- 12.1. The Chair closed the meeting at 2.43 pm
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Extract from *Minutes of Meeting 24* – Thursday 9 October 2025.

Members present: Mr James Milligan MLA (Chair), Ms Fiona Carrick MLA (Deputy Chair), Ms Caitlin Tough MLA

1. Commencement

- 1.1. The Chair opened the meeting at 12.30 pm.

5. Inquiry into Payroll Tax Amendment Bill 2025

- 5.1. The Committee **resolved** [CARRICK] to authorise for publication Submission 1: Canberra Business Chamber.

10. Close

- 10.1. The Chair closed the meeting at 4.50 pm.
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Extract from *Minutes of Meeting 26* – Wednesday, 15 October 2025

Members present: Mr James Milligan MLA (Chair), Ms Fiona Carrick MLA (Deputy Chair), Ms Caitlin Tough MLA

1. Commencement

- 1.1. The Chair opened the meeting at 9.30 am.

4. Inquiry into Payroll Tax Amendment Bill 2025

- 4.1. The Committee **resolved** [CARRICK] to authorise the following submissions for publication:

- 4.1.1. Submission 2: Chartered Accounts ANZ
- 4.1.2. Submission 3: ACTCOSS
- 4.1.3. Submission 4: ACT Government
- 4.1.4. Submission 5: Master Builders ACT
- 4.1.5. Submission 6: RCSA

- 4.2. The Committee **resolved** [TOUGH] to agree to the public hearing schedule out of session.

8. Close

- 8.1. The Chair closed the meeting at 1.35 pm.

Extract from *Minutes of Meeting 28* – Monday 3 November 2025

Members present: Mr James Milligan MLA (Chair), Ms Fiona Carrick MLA (Deputy Chair),
Ms Caitlin Tough MLA

1. Commencement

- 1.1. The Chair opened the meeting at 2.01 pm.

2. Inquiry into Payroll Tax Amendment Bill 2025

Time	Witnesses
2.01 pm – 2.25 pm	ACTCOSS Dr Devin Bowles Mr Jacob Priergaard
2.26 pm – 2.48 pm	Chartered Accountants ANZ Mr Ken Mansell
2.48 pm – 3.12 pm	Canberra Business Chamber Mr Greg Harford

11. Inquiry into Payroll Tax Amendment Bill 2025—Public hearing—Continued

Time	Witnesses
3.36 pm – 3.58 pm	Master Builders ACT Mr Scott Harris
3.59 pm – 4.24 pm	RCSA Ms Lily Andrews (via Webex)
4.29 pm – 5.05 pm	ACT Government Minister Steel, Treasurer Mr Russ Campbell, Under Treasurer Mr Mitch Pirie, Executive Group Manager; Economic and Financial; Treasury Ms Lisa Holmes, A/g Executive Group Manager; Commissioner; Revenue Management; Economic, Revenue and Insurance; Treasury

13. Close

- 13.1. The Chair closed the meeting at 5.05 pm.

Extract from *Minutes of Meeting 34* – Monday 24 November 2025

Members present: Mr James Milligan MLA (Chair), Ms Fiona Carrick MLA (Deputy Chair), Ms Caitlin Tough MLA

1. Commencement

- 1.1. The Chair opened the meeting at 2.00 pm.

3. Inquiry into Payroll Tax Amendment Bill 2025 – Report consideration

- 3.1. The Chair's draft report was circulated on 20 November 2025.
- 3.2. No Member submitted an alternative draft report.
- 3.3. The Committee deliberated on the report as follows:
Chapter 1 – agreed to
Paragraph 2.1 – agreed to
Paragraph 2.2 amended and agreed to
Insert new paragraph 2.3 – agreed to
Paragraphs 2.3 to 2.7 agreed to
Paragraph 3.1 to 3.21 – agreed to
Paragraph 3.22 – amended and agreed to
Paragraph 3.23 to 3.28 – agreed to
Paragraph 3.29 – amended and agreed to

Paragraph 3.30 to 3.37 – agreed to

Chapter 4 – agreed to

Appendix A – agreed to

Appendix B – agreed to

Appendix C – agreed to

- 3.4. The Committee **resolved** [MILLIGAN] to adopt the Chair's draft report.
- 3.5. The Committee **resolved** [CARRICK] to adopt Appendices A, B, C and D.
- 3.6. The Committee **resolved** [TOUGH] that the Secretary be authorised to make minor formatting and typographical changes to the report to prepare it for printing, after its adoption by the Committee but prior to its presentation.
- 3.7. The Committee noted that dissenting reports, if any, are to be provided at least a day before tabling and they are not circulated to Members prior to tabling.
 - 3.7.1. Ms Tough indicated to the Committee that she may provide additional comments.
- 3.8. Noting that Standing Order 174(d) of the Assembly requires the inquiry to be concluded by 28 November, the Committee agreed to circulate the report through the Speaker when the Assembly is not sitting on 28 November. The Committee noted that the Chair must table the report in the Assembly on the next sitting day, which occurs on 2 December.
- 3.9. The Committee deliberated on speaking time for the report in the Assembly. No other member indicated they would speak.
- 3.10. The Committee agreed that the Chair would move that the report be noted.
- 3.11. The Committee **resolved** [CARRICK] to adopt the media release.

10. Close

- 10.1. The Chair closed the meeting at 3.13 pm.

All Minutes are signed by the Chair, except for Meeting 34 are certified correct by the Secretary.

[CERTIFIED CORRECT]



Mr Adam Walker
Acting Committee Secretary
28 November 2025

