

1. Who are you:

Individual/Business

2. Are you making a submission in relation to the proposals for a:

Designated Withholder (DW)

3. Please tick the sectors that apply to you:

Platform economy

4. After reading about the proposed new eWHT system, how would you describe your overall reaction?

Somewhat positive - I think it's a good idea overall

5. What aspects of the proposed model appeal most to you, and why?

Uber recognises and supports the objectives on improving transparency, data quality, and compliance outcomes. However, such objectives are already substantially met in the platform economy through existing regimes such as DAC7.

6. What concerns or reservations do you have about the proposed approach?

#NAME?

7. The proposed eWHT model seeks to expand withholding tax to payments to service providers where a suitable withholder exists. How do you feel generally about this type of expansion?

Uber understands the policy rationale for expanding withholding tax where suitable withholders exist. However, we believe such expansion must be targeted, evidence-based, and proportionate. Applying withholding to platforms with demonstrably high transparency risks creating uneven competition, disadvantaging regulated platforms relative to other market providers operating outside comparable reporting regimes.

- 8. In relation to PSWT specifically, this currently applies to payments made by state and semi-state bodies for certain services. Do you have a view on how it is targeted and if the types of payments it applies to should be reviewed?**

No

- 9. Please indicate if you currently operate:**

- 10. From the perspective of a DW, how does the current application of PSWT and/or RCT impact on your business operations?**

Uber does not currently operate PSWT or RCT.

- 11. If you are a Platform Operator, does your organisation have any experience of applying taxes to transactions, for services operating on your platform, in other jurisdictions? If yes, please provide information of the jurisdiction and details of the tax.**

Yes, in multiple EU and non-EU jurisdictions including DAC7 income reporting, VAT/GST collection and reporting

- 12. From the perspective of a DW, what are your views on the application of RCT and/or PSWT, as the case may be?**

- 13. What is your understanding of the withholding tax model of tax collection of RCT and PSWT and why it is applied to payments?**

Withholding tax models are designed to secure tax collection at source in sectors where compliance risks are high and visibility is limited. In Uber's view, this rationale is less compelling in the platform economy, where Revenue already has comprehensive visibility over income and participants through DAC7 and other reporting regimes.

- 14. The proposal aims to embed eWHT processes directly into accounting, payroll, or other business management systems. How beneficial do you think this would be for your business?**

Uber's technology architecture is global by design; introducing jurisdiction-specific real-time withholding logic materially increases complexity and operational risk across markets. The incremental benefit of such changes is limited where transparency objectives are already achieved through the reporting regime.

- 15. In your view, what opportunities could embedding eWHT within natural business systems create for your business or the wider industry?**

For Uber, opportunities arising from embedding eWHT are limited, as: - Transparency objectives are already met, and - Additional automation would primarily serve withholding rather than improving existing compliance outcomes.

- 16. What challenges do you think your business might face in adopting this embedded within natural systems approach?**

#NAME?

- 17. What is the estimated number of payments that you make to SPs each month?**

Over 1,000

- 18. Do you currently use software for processing payments and or managing the finances of your business? If so, what packages do you use?**

Yes

- 19. Are you an employer for PAYE? If so, which software package do you use to report payroll taxes to Revenue?**

No

20. Please indicate if you currently receive payments which are subject to deduction of:

21. Where you are currently subject to PSWT and/or RCT, how does the current application of withholding taxes impact on your business operations?

22. From the perspective of a SP, what are your views on the application of RCT and/or PSWT, as the case may be?

23. What is your understanding of the withholding tax model of tax collection of RCT and PSWT and why it is applied to payments?

Withholding tax models are designed to secure tax collection at source in sectors where compliance risks are high and visibility is limited. In Uber's view, this rationale is less compelling in the platform economy, where Revenue already has comprehensive visibility over income and participants through DAC7 and other reporting regimes.

24. Where you are an SP operating as a corporate/partnership or other entity, do the current rates that apply to PSWT and RCT reflect your actual liability on the income received?

25. The proposal aims to embed taxation directly into how you get paid by the DW. How beneficial do you think this would be for your business?

26. Where you are an SP operating as an individual worker, the proposal aims to implement personalised deduction rates (PDR), which means you will pay tax on your income as you go, similar to how employees are taxed under PAYE. What impact do you think PDR will have on your cashflow and financial management?

27. Do you think this new regime, including the PDR will have a positive effect on your end of year Income Tax return filing and preliminary tax payment obligations?

28. The accuracy of PDR is improved by the regular reporting by you to Revenue of your income and business expenses. How likely are you to report your income and expenses to improve the accuracy of your PDR?

29. What changes do you expect to have to implement in your business in order to be ready for the proposed eWHT regime?

To prepare for eWHT, Uber would need to implement: - Significant system redesign to support real-time withholding - New data validation and reconciliation processes - Governance and control frameworks to manage withholding accuracy - Extensive testing and coordination across global teams

30. What benefits do you expect the new regime to have on your business processes, costs and delivery of your business services?

Uber does not expect significant incremental benefits in terms of compliance, cost, or service delivery, given the existing level of transparency already provided. There is a risk that the new regime could increase costs and complexity without delivering corresponding improvements in tax outcomes.

31. What would you consider a reasonable timeframe for your business to adapt to the proposed new system?

More than 24 months

32. How confident are you that your business could adapt to the new system within a reasonable timeframe?

Adaptation would be possible with sufficient lead time, detailed guidance, and engagement, but would be resource-intensive.

33. In terms of the management of your business, which outcomes from this new regime are the most important for you? (Select a maximum of 3)

Increased accuracy of information submitted to Revenue

34. What supports from Revenue would be of most benefit to you in transitioning to the new regime? (Select a maximum of 3)

Clear guidance for software providers and a testing environment

35. Is there anything else you'd like to share about how the proposed eWHT system could best meet the needs of your business or sector?

Uber strongly encourages Revenue to consider a targeted and proportionate approach to eWHT that recognises the fundamentally different risk profile of highly transparent platform operators. Applying withholding to platforms that already provide full transaction-level reporting risks: - Undermining compliance incentives, - Creating competitive distortions, and, - Increasing EU fragmentation. We believe transparency-led models aligned with OECD principles are better suited to achieving sustainable compliance outcomes in the platform economy.

