



HIGH COURT OF AUSTRALIA

NOTICE OF FILING

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Details of Filing

File Number: S170/2025
File Title: Uber Australia Pty Ltd v. Chief Commissioner of State Revenue
Registry: Sydney
Document filed: Form 27B - Appellant's chronology
Filing party: Appellant
Date filed: 05 Feb 2026

Important Information

This Notice has been inserted as the cover page of the document which has been accepted for filing electronically. It is now taken to be part of that document for the purposes of the proceeding in the Court and contains important information for all parties to that proceeding. It must be included in the document served on each of those parties and whenever the document is reproduced for use by the Court.

Form 27B – Appellant’s chronology

Note: see rule 44.02.3.

IN THE HIGH COURT OF AUSTRALIA
SYDNEY REGISTRY

BETWEEN:

Uber Australia Pty Ltd
Appellant

and

Chief Commissioner of State Revenue
Respondent**APPELLANT’S CHRONOLOGY****Part I: CERTIFICATION**

1. This submission is in a form suitable for publication on the internet.

Part II: CHRONOLOGY OF PRINCIPAL EVENTS

Date	Event	Reference
1 July 2014	Commencement of FY15, being the first financial year in respect of which an assessment was made the subject of these proceedings.	PJ [1]; CAB, 9.
1 December 2017	Terms and conditions between Rasier Pacific Pty Ltd, Uber BV and Non-Commercial Driver Partners.	FM, 4; CAB, 234.
10 June 2020	Terms and conditions between Uber BV and certain Riders.	FM, 12; CAB, 235.
30 June 2020	End of FY2020, being the last financial year in respect of which an assessment was made the subject of these proceedings.	PJ [1]; CAB, 9.

Date	Event	Reference
25 February 2021	Chief Commissioner issued notices of assessment, assessing Uber as liable to payroll tax for FY15 to FY20.	PJ [187]; CAB, 47.
24 April 2021	Uber lodged an objection to the assessments.	PJ [12]; CAB, 11.
31 April 2021	Chief Commissioner disallowed Uber's objection to the assessments.	PJ [12]; CAB, 11.
29 October 2021	Uber commenced proceedings challenging the assessments.	CAB, 226.

Dated 5 February 2026



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