



Dr Jon Bell
Acting Committee Secretary
PO Box 6100
Parliament House
CANBERRA ACT 2600

Dear Dr Bell,

Inquiry into Ethics and Professional Accountability: Structural Challenges in the Audit, Assurance and Consultancy Industry page 53

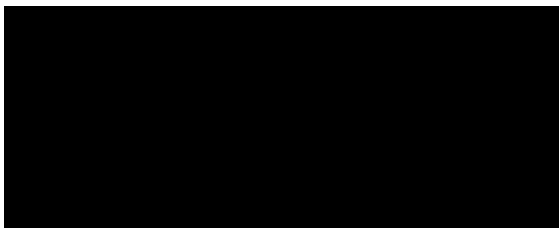
At the above noted Hearing on 22 April 2024 I provided the following evidence;

Mr Hirschhorn: There was the consideration of promoter penalties, and then the information sharing with the TPB at the start of 2000.

I am writing to provide an amended response to the Committee in relation to this matter.

Mr Hirschhorn: There was the consideration of promoter penalties, and then the information sharing with the TPB at the start of **2020**.

Yours sincerely



Jeremy **Hirschhorn**
Second Commissioner of Taxation

20 May 2024
