APPENDIX 2

PUBLIC HEARING AND WITNESSES

Monday, 16 June 2003, Canberra

National Institute of Accountants

Agland, Mr Reece, Technical Counsel

CPA Australia

Bowler, Ms Kathryn Laurayne, Director, SMEs

Peter Davis Taxation and Accounting Services

Davis, Mr Peter, Principal

Law Council of Australia

Greentree-White, Mr James, Lawyer, Legal and Policy Simmons, Ms Lisa, Representative

Lawrence, Mr George (Private capacity)

Taxpayers Australia Inc.

McDonald, Mr Peter James, National Director Mooney, Ms Caroline Faye, Financial Services Adviser

The Institute of Chartered Accountants in Australia

Orchard, Mrs Susan Janet, Superannuation Technical Consultant Reilly, Mr Keith, Technical Adviser

Taxation Institute of Australia

Payne-Mulcahy, Mr Michael, Tax Counsel

Department of the Treasury

Rosser, Mr Michael John, Manager, Investor Protection Unit, Corporations and Financial Services Division Yik, Mr Andrew Yu Chin, Analyst