Appendix 2

Witnesses attending hearing

Canberra, 30 March 1998

Renumeration Planning Corporation P/L

Mr Christopher John Costello, Managing Director

Australian Employee Ownership Assoc.

Mr Gary Francis Scarrabelotti, Executive Consultant

Australian Women in Agriculture

Ms Elizabeth Anne Wells, Secretary

Lend Lease Employee Share Acquisition Plan

Mr Kenneth Charles Hill, Trustee Mr Neil Sidney Simpson, Plan Secretary Mr Anthony John Watson, Tax Adviser to ESAP

Witnesses attending hearing

Canberra, 3 April 1998

Investment and Financial Services Association

Mr Richard Gilbert, Deputy Chief Executive Officer Mr John O'Farrell, IFSA Tax Working Group

Law Council of Australia

Mr Mark Matthew Liebler, Member

Taxation Institute of Australia

Ms Annamaria Carey, Tax Technical Director

Australian Taxation Office

Mr Wilfred Winston Duda, Executive Officer-Legislative Services

Mr Tom Meredith, Assistant Commissioner-Legislative Services

Mr Robert Stephen Puckridge

Mr Peter Walmsley, Assistant Commissioner, (Tax Counsel Network)