APPENDIX 2

Public Hearing and Witnesses

Tuesday, 19 November 2002 - Canberra

CPA Australia

Addison, Mr Garry John, Senior Taxation Consultant Drum, Mr Paul, Senior Tax Counsel, CPA Australia

Australian Institute of Company Directors

Coleman, Professor Cynthia, Member, Taxation and Economics Committee Marks-Isaacs, Mr Simon, Chairman, Taxation and Economics Committee

Department of the Treasury

Foster, Mr Ron, Manager, Integrated Tax Design Division, Revenue Group Johnston, Ms Susan, Analyst, Tax Design Division, Revenue Group

Business Coalition for Tax Reform

Hooke, Mr Mitch, Executive member McClusky, Ms Su

The Institute of Chartered Accountants in Australia

Lowry, Ms Johanna Eleanor, Taxation Manager Sheppard, Mr Brian Kenneth, Tax Counsel

Commonwealth Ombudsman and Taxation Ombudsman

McLeod, Mr Ronald Neville, Commonwealth Ombudsman and Taxation Ombudsman

National Institute of Accountants Ord, Mr Gavan Russell, Technical Policy Manager