

## **TERMS OF REFERENCE**

On 29 June 2000 the Senate referred to the Senate Economics Reference Committee the matter of mass marketed tax effective schemes and investor protection for inquiry and report with particular attention to:

- i. The adequacy of measures to promote investor understanding of the financial and taxation implications of tax effective schemes;
- ii. The conduct of, and the adequacy of measures for controlling, tax effective scheme designers, promoters and financial advisers; and
- iii. The ATO's approach towards and role in relation to mass marketed tax effective schemes.



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