PREFACE

On 29 June 2000 the Senate referred to the Committee the matter of mass marketed tax effective schemes and investor protection for inquiry and report. In September 2000, the inquiry was advertised in the national press and on the internet, and interested parties were invited to make submissions to the Committee.

The Committee received 899 submissions, as well as several supplementary submissions, particularly from the Australian Taxation Office. These are listed at Appendix I.

The Committee held the following public hearings:

- Canberra, 11 December 2000, 31 January, 3 April, 26 July, 21 and 23 August 2001;
- Melbourne, 9 March 2001;
- Kalgoorlie, 19 March 2001;
- Perth, 20 March 2001; and
- Sydney, 24-25 July 2001.

The Hansard transcripts are published on the Committee's webpage.

This is the Committee's third and final report on the inquiry. The Committee tabled an Interim Report on 25 June 2001, and a second report, *A Recommended Resolution and Settlement*, was tabled on 26 September 2001.

The Committee wishes to thank everyone who contributed to the inquiry by making submissions, providing other information or appearing before the Committee at public hearings.