Appendix 2

Public Hearing and Witnesses

BERNHARDT, Ms Sarah Louise, Adviser, Rio Tinto Limited

CONSEDINE, Mr Stephen John, Company Secretary, Rio Tinto Limited

EL-ANSARY, Mr Yasser, Tax Counsel, Institute of Chartered Accountants

ELLIS, Mr Paul Anthony, Member, Employee Ownership Group; and Partner, Ernst & Young

FAUVET, Mr John Francis, Partner, PriceWaterhouseCoopers

HOLLAND, Ms Erin, Deputy Commissioner, Micro Enterprises and Individuals, Australian Taxation Office

LEGGETT, Mr Christopher, Senior Adviser, Personal and Retirement Income Division, Revenue Group, Department of the Treasury

MASSON, Mr Rod, National Director, Policy and Communications, Finance Sector Union of Australia

MORROW, Mr Martin, Chairman, Employee Ownership Group

NICHOLSON, Mrs Tracey, Assistant Commissioner, Australian Taxation Office

O'CONNELL, Ann, Associate Professor, University of Melbourne

PRICE, Mr Geoff, Managing Director, Computershare

ROBINSON, Mr Marty, Manager, Household Modelling and Analysis Unit, Tax Analysis Division, Department of the Treasury

ROUSSEL, Mrs Sandra, Manager, Philanthropy and Exemptions Unit, Personal and Retirement Income Division, Revenue Group, Department of the Treasury

WATSON, Mr Andrew, Director, High Income Individuals, Micro Enterprises and Individuals, Australian Taxation Office

WILLCOCK, Mr Michael, General Manager, Personal and Retirement Income Division, Revenue Group, Department of the Treasury