LIST OF WITNESSES

24 March 1995 - Canberra

Council of Small Business Organisations of Australia

Mr Robert Bastian Chief Executive Officer
Mr Paul Green Wood Immediate Past Chairman

Furniture Industry Association of Australia (Vic/Tas)

Mr Matthew Hughes-Gage Vice-President

Motor Trades Association of Australia

Mr Michael Delaney Executive Director

Mr Geoffrey Gardner Deputy Executive Director

Mr Howard Pender Visiting Fellow, Centre for

International & Public Law, ANU

19 April 1995 -Brisbane

Oueensland Chamber of Commerce & Industry

Mr Laurence Murray

Mr Peter Ranson

Business Liaison Officer

Small Business Officer

Grant Thornton. Chartered Accountants

Mr Robert Lunney National Tax Director

Mr Herman Odiik Consultant

Progress Library Supplies Pty Ltd

Ms Patricia Rocke Director

20 April 1995 - Adelaide

Sth. Aust. Employers Chamber of Commerce & Industry

Mr Michael Browne Member of Business Council
Mr lan Harrison General Manager, Finance,
Administration & Policy

Bowman Manser & Associates

Mr Brian Harmer Director

Economic Development Authority

Mr Peter Lockett General Manager, Business Policy

Mr Nigel Trewartha Project Officer, Business Policy

Austrailan Small Business Association

Mr David Macklin Treasurer

Winegrape Growers' Council of Australla,

Mr Chris Pritchard Chief Executive Officer

Winemakers Federation_of Australia

Mr Paul Van Der Lee General Manager

26 April 1996 - Sydney

Printing and Allied Trades Employers Federation of Australia

Mr Phillip Anderson National Director

Mr John Fisher State President/Nat. Vice-President

Mr Jordan Reizes Services Manager

Taxation Institute of Austrlia

Ms Annamaria Carey Technical Director

Business Combined Associations of New South Wales

My Geoffrey HughesPresidentMr Paul GreenwoodPast PresidentMr Donald LemsingTreasurerMr Scott ArnoldRepresentative

Burwood Discussion Group

Mr Brian Loftus Treasurer (CPA)

Mr James Poilifrone Program Officer (CPA)

Mr Bruce Askew Member (CPA)

BDO Nelson Parkhill (Chartered Accountants)

Mr Wayne Heathcote National Director

Taxation Centre of Excellence, Australian Society of Certified Practising Accountants

Mr Chris Knoblanche Chairman

Australian Society of Certified Practising Accountants

Mr Terry Rooney Director, Taxation

MAI Services Pty Ltd

Mr Shann Turnbull Principal

Australian Employee Ownership Association

Mr Shann Turnbull President

<u>Professor Ian Walischutsky</u> Assoc. Professor, Taxation

University of Newcastle

12 May 1995 - Melbourne

Furnishing Industry Association of Australia

Mr Peter Wilson Managing Director

Mr Robert Bastian Director, Government Liaison

Mr Rex CarrVice-ChairmanMr Matthew Hughes-GageVice-PresidentMr James RaddaCouncillor

ACIL Economics and Policy Pty Ltd,

Mr George Brownbill Senior Consultant

Retailers Council of Australia

Mr Laurie Eakin Executive Director

Pure Harvest, Ceres Natural Foods Pty Ltd

Mr Donald Lazzaro Managing Director

National Tax and Accountants Association Ltd

Mr Ray Regan National President

Corporate Dynamics Pty 1td

Ms Christine RoweDirectorMr Michael TaplinDirector

29 May 1995 - Canberra

Department of the Treasurery

Mr Keiran Davies Officer, Forecasting Section

Economic Conditions Branch

Mr John Eyers Assistant Secretary

Business Taxation Branch

Mr Ron Foster Executive Officer
Ms Deidre Gerathy Assistant Secretary

Personal Taxation Branch

Dr Barry Gray Senior Advisor, Economic

Conditions Branch

Australian Taxation Office

Mr Richard Highfield Second Commissioner

Mr Geoffrey Miller Executive Officer, Legislative Services

Mr Vincent Mitchell National Program Manager,

Small Business Income

Mr Matthew Ryan Assistant Secretary, Indirect Taxation &

Taxation Review Branch