

Documents of the Review

Papers published

The Review published three documents in addition to this Report — two discussion papers and one information paper.

The first discussion paper — *A Strong Foundation* — was released on 23 November 1998. This paper sought discussion and submissions on the two interlocking features of an appropriate foundation for the business tax system:

- national objectives and framework principles to underpin that system; and
- enduring reforms to its supporting processes of policy, legislation and administration.

On 23 December 1998 the Review released an information paper — *An International Perspective* — which provided a comparison of Australia's business taxation system with those of 26 other countries, 13 of these in some detail.

The second discussion paper — *A Platform for Consultation* — was released on 22 February 1999. This paper sought discussions and submissions on options for reforming the taxation of entities, investments and fringe benefits.

Copies of these papers are available on the Review's home page at <http://www.rbt.treasury.gov.au>. The documents can also be purchased at Australian Government Info Shops.

Press releases

The Review issued the following press releases which were also made available to the public on the Review's home page:

- Review of Business Taxation
(27 October 1998)
- Review of Business Taxation — Seminars in December 1998
(11 November 1998)
- Review of Business Taxation — Release of Discussion Paper and Media Conference
(18 November 1998)

- Review of Business Taxation Releases First Discussion Paper
(23 November 1998)
- Review of Business Taxation Releases International Comparison
Information Paper
(23 December 1998)
- First Series of Consultations Completed
(23 December 1998)
- Excellent Public Response to Discussion Paper
(22 January 1999)
- Release of Second Discussion Paper and Media Conference
(17 February 1999)
- Seminars in March 1999
(17 February 1999)
- Review of Business Taxation — releases *A Platform for Consultation* — policy
options building on a strong foundation
(22 February 1999)
- Over 280 Submissions Received
(2 June 1999)