

Consultation

Public seminars and meetings

The Review held a series of focus group meetings and seminars in December 1998 and March to July 1999 to discuss the proposals and options outlined in *A Strong Foundation* and *A Platform for Consultation*. The seminars were advertised in the national press and were open to the public.

Table B1: Public seminars and focus group meetings

Adelaide	
16 December 1998	Public seminar: approximately 40 members of the general public attended
11 March 1999	Focus group meeting (options and proposals)
12 March 1999	Public seminar: approximately 35 members of the general public attended
Brisbane	
4 December 1998	Public seminar: approximately 50 members of the general public attended
16 March 1999	Focus group meeting (RBT options and proposals)
17 March 1999	Public seminar: approximately 130 members of the general public attended
Canberra	
1 December 1998	Public seminar: approximately 90 members of the general public attended
16 March 1999	Focus group meeting (consolidation of groups)
16 March 1999	Focus group meeting (design of wasting assets write-off)
17 March 1999	Focus group meeting (taxation of life insurers)
17 March 1999	Focus group meeting (taxation of partnerships)
17 March 1999	Focus group meeting (consolidation of groups)
18 March 1999	Focus group meeting (imputation system & international taxation)
18 March 1999	Focus group meeting (taxation of financial arrangements)
19 March 1999	Focus group meeting (entity taxation and anti-avoidance)
22 March 1999	Focus group meeting (tax exempt leasing)
22 March 1999	Focus group meeting (fringe benefits tax)

Table B1: Public seminars and focus group meetings (cont)

Canberra (continued)	
23 March 1999	Focus group meeting (equipment leasing by taxable entities)
23 March 1999	Focus group meeting (tax exempt leasing)
23 March 1999	Focus group meeting (taxation of scrip-for-scrip transactions)
23 March 1999	Focus group meeting (taxation of involuntary receipts)
24 March 1999	Focus group meeting (taxation of trading stock)
25 March 1999	Focus group meeting (capital gains tax small business provisions)
29 March 1999	Focus group meeting (taxation of financial arrangements)
29 March 1999	Focus group meeting (taxation of financial arrangements)
30 March 1999	Focus group meeting (taxation of cooperatives)
30 March 1999	Focus group meeting (consolidation of groups)
31 March 1999	Focus group meeting (taxation of US investors in Australia)
31 March 1999	Public Seminar: approximately 120 members of the general public attended
1 April 1999	Focus group meeting (taxation of non-equipment leases & other rights)
9 April 1999	Focus group meeting (consolidation of groups)
12 April 1999	Focus group meeting (design of wasting assets — mining provisions)
28 April 1999	Focus group meeting (design of wasting assets — buildings & structures)
28 April 1999	Focus group meeting (consolidation of groups)
28 April 1999	Focus group meeting (loans to entity members)
7 June 1999	Focus group meeting (draft legislation)
15 June 1999	Focus group meeting (minimum company tax)
Darwin	
14 December 1998	Public seminar: 9 members of the general public attended
15 March 1999	Public seminar: approximately 35 members of the general public attended
Hobart	
9 December 1998	Public seminar: 15 members of the general public attended.
16 March 1999	Focus group meeting (fringe benefits tax)
23 March 1999	Public seminar: 8 members of the general public attended.
Melbourne	
2 December 1998	Public seminar: approximately 130 members of the general public attended
24 March 1999	Public seminar: approximately 140 members of the general public attended
24 April 1999	Focus group meeting (research & development)
6 May 1999	Focus group meeting (taxation of financial arrangements)
31 May 1999	Focus group meeting (draft legislation)
13 July 1999	Focus group meeting (small business)
23 July 1999	Focus group meeting (taxation of financial arrangements)

2 August 1999	Focus group meeting (draft legislation) (scheduled)
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Table B1: Public seminars and focus group meetings (cont)

Newcastle	
26 March 1999	Public seminar (hosted by Master Builders Association): approximately 20 members of the general public attended
Perth	
15 December 1998	Public seminar: approximately 50 members of the general public attended
10 March 1999	Public seminar: approximately 65 members of the general public attended
Sydney	
3 December 1998	Public seminar: approximately 200 members of the general public attended
18 March 1999	Focus group meeting (fringe benefits tax)
19 March 1999	Public seminar: approximately 160 members of the general public attended
6 April 1999	Focus group meeting (taxation of financial arrangements)
5 May 1999	Focus group meeting (taxation of financial arrangements)
4 June 1999	Focus group meeting (debt/equity hybrids & synthetics)
24 June 1999	Focus group meeting (equipment leasing by taxable entities)

In addition to the focus group meetings and public seminars, the Review held a number of other meetings. Individuals and organisations participating in focus group and other meetings are listed below.

Table B2: Individuals and organisations participating in focus group and other meetings

Adams, N	Australian Institute of Company Directors
Addison, G	Australian Mining & Exploration Council
American Chamber of Commerce in Australia	Australian Petroleum Production & Exploration Association Limited
AMP Limited	Australian Prudential Regulation Authority
Arthur Andersen	Australian Society of Certified Practising Accountants
Arthur Robinson & Hedderwicks	Australian Society of Corporate Treasurers
Association of Superannuation Funds of Australia Ltd	Australian Stock Exchange Limited
Australian Bankers' Association	Australian Taxation Office
Australian Chamber of Commerce & Industry	Australian Taxpayers' Association
Australian Constructors Association	Australian Venture Capital Association Ltd
Australian Council for Infrastructure Development Ltd	Benge, Dr M
Australian Council of Social Services	Blaikie, A
Australian Equipment Lessors Association	Blake Dawson Waldron
Australian Financial Markets Association	

Australian Friendly Societies Association
Australian Growth Properties Limited
Australian Hotels Association
Australian Information Industry Association
Limited

Board of Airline Representatives in Australia
BRL Hardy Limited
Broken Hill Proprietary Company Limited
Burn, Dr P
Business Coalition for Tax Reform

Table B2: Individuals and organisations participating in focus group and other meetings (cont)

Business Council of Australia	Government, NT
C & W Optus	Government, QLD
Citibank	Government, SA
Colonial Limited	Government, Tasmania
Commonwealth Bank of Australia	Government, Victoria
Commonwealth Treasury (Commonwealth/State Relations Division)	Government, WA
Cooper, G S	Hadassin, M
Co-operative Council of Australia	Hannover Life Re of Australasia Limited
Corporate Tax Association of Australia	Humphreys, P
Coudert Brothers	Institute of Actuaries of Australia
Council of Small Business Organisations of Australia	Institute of Chartered Accountants in Australia
Cowell Clark Solicitors	Insurance Council of Australia
Dairy Farmers' Co-operative	International Banks & Securities Association of Australia
Deloitte Adelaide	Investment & Financial Services Association Limited
Deloitte Touche Tohmatsu	KPMG
Department of Communications, Information Technology & the Arts	Langford-Brown, I
Department of Employment, Workplace Relations & Small Business — Office of Small Business	Law Council of Australia
Department of Industry Science & Resources	Leckie, A
Deutsche Bank	Leeton Rice Growers Association
Deutsch, R	Leibler, M
Disney, J	Lend Lease Corporation Limited
Dowling, P	Mackay Sugar
Drenth, F	Macquarie Bank
Drum, P	Mallesons Stephen Jacques
Edwards Marshall	Managed Futures & Hedged Funds Association
Electricity Supply Association of Australia Ltd	Mercantile Mutual
Ernst & Young	Minerals Council of Australia
Federal Chamber of Automotive Industries	Mining Industry Representatives
Financial Planning Association of Australia Ltd	Mobil Australia
Financial Sector Advisory Council	Morgan, J
Forrester, A	Morton, J
Franchise Council of Australia	Motor Trades Association
Frost, A	National Australia Bank Limited
Gaylard, S	National Farmers' Federation
General Property Trust	National Institute of Accountants
Goldberger, A	National Mutual Holdings Limited
Gonsalves, J	Nenna, R
Government, ACT	Norman, P
Government, NSW	O'Farrell, J
	Oser, R
	Parker, A

Table B2: Individuals and organisations participating in focus group and other meetings (cont)

Piper Alderman (Barristers)	Spence, K
Pose, K	Stolarek, A
PriceWaterhouseCoopers	Suncorp-Metway Ltd
Property Council of Australia	Swiss Re Life & Health Australia Limited
Queensland Investment Corporation	Sydney Futures Exchange
Queensland Revenue Corporation	Taxation Institute of Australia
Radford, P	Technology Taxation Alliance
Real Estate Institute of Australia	Telstra Corporation Limited
Rider, C	Thomsons Solicitors
Risstrom, E	Trall, K
Romans, D	Victorian Employers' Chamber of Commerce & Industry
Russell, D	WA Small Business Development Corporation
Ryan, A	Wachtel, M
Securities Institute of Australia	Wall, K
Service Providers Industry Association	Westpac Banking Corporation
Shaddick & Spence	William Buck Chartered Accountants
Shepherd, K	Williamson, S
Small Business Coalition	
Small Business Consultative Committee	

Speeches and presentations

Members of the Review addressed a number of conferences and seminars during the course of the review, as listed below:

Table B3: Speeches and presentations

Date	Committee/ Secretariat member	Audience
26-28 October 1998	Richard Wood	ATAX/University of NSW, Sydney
5 November 1998	Wayne Mayo	Australian Information Industry Association, Canberra
20 November 1998	John Ralph	Taxation Institute of Australia, Victoria
26 November 1998	John Ralph	Australian Food & Grocery Council, Melbourne
30 November 1998	RBT Members	Business Coalition for Tax Reform, Canberra
30 November 1998	Alice McCleary	PriceWaterhouseCoopers, Sydney
1 December 1998	Alan Preston	Corporate Consultative Committee, Canberra
2 December 1998	John Ralph	Business Council of Australia, Melbourne
3 December 1998	John Ralph	Corporate Tax Association of Australia, Sydney
14 December 1998	Alice McCleary	Corporate Tax Association of Australia, Melbourne
14 December 1998	Dan Buchler	Biotechnology Venture Capital Forum, Sydney

Table B3: Speeches and presentations (cont)

Date	Committee/ Secretariat member	Audience
15 December 1998	John Ralph	Western Australia Chamber of Commerce & Industry, Perth
28 January 1999	Richard Krever	University of Potsdam, Germany
4 February 1999	Alice McCleary/ Phil Foster	Small Business Consultative Committee, Melbourne
6 February 1999	Richard Krever	University of Canberra, Canberra
16 February 1999	John Ralph	Council of Small Business Organisations of Australia, Canberra
25 February 1999	RBT Members	Australian Taxation Office, Canberra
2 March 1999	Bob Joss	Business Council of Australia, Melbourne
5 March 1999	John Ralph	Business Coalition for Tax Reform, Melbourne
9 March 1999	Roger Paul/ Alice McCleary	PriceWaterhouseCoopers, Sydney
9 March 1999	Philip Anderson	The Committee for Economic Development of Australia, Perth
15 March 1999	Philip Anderson	Australian Chamber of Commerce, Economic Committee, Sydney
16 March 1999	Richard Vann	Australian Taxation Office Conference, Sydney
24 March 1999	John Ralph	Taxation Institute of Australia, Melbourne
26 March 1999	Rick Allert	Taxation Institute of Australia, National Convention, Hobart
30 March 1999	Richard Vann	Australian Taxation Office Conference, Melbourne
7 April 1999	John Ralph/ Rick Allert	The Small Business Round Table, Melbourne
14 April 1999	John Ralph	Australian Graduate School of Management, Sydney
15 April 1999	John Ralph	The Committee for Economic Development of Australia, Melbourne
17 April 1999	Richard Krever	St John's College — Oxford University, England
22 April 1999	Philip Anderson	Tourism Council of Australia, Sydney
27 April 1999	Alan Preston	Australian Financial Review CFO Executive Forum, Sydney
5 May 1999	John Ralph	German-Australian Chamber of Industry & Commerce, Sydney
6 May 1999	Alice McCleary	Taxation Institute of Australia, South Australia
7 May 1999	Richard Vann	Comparative Tax Law Group Harvard University, Boston USA
7 May 1999	Alan Preston	Taxation Institute of Australia, NSW Annual State Convention, Sydney
10 May 1999	John Ralph	Institute of Chartered Accountants in Australia, Professional Development Week, Sydney

Table B3: Speeches and presentations (cont)

Date	Committee/ Secretariat member	Audience
18 May 1999	Richard Krever	Institute of Chartered Accountants in Australia, Melbourne
2 June 1999	Richard Krever	Rotary Club of Monash, Melbourne
2 June 1999	Alice McCleary	Institute of Chartered Accountants in Australia, South Australia
2 June 1999	Richard Vann	Australian Stock Exchange, Melbourne
3 June 1999	John Ralph	Deputy Vice-Chancellors and Pro Vice-Chancellors, Melbourne
5 July 1999	John Ralph	500 Club, Sydney
8 July 1999	John Ralph	Property Council of Australia, Melbourne
16 July 1999	John Ralph	Australian Society of Certified Practising Accountants, Wagga Wagga
19 July 1999	John Ralph	National Farmers' Federation — NSW Division, Sydney
20 July 1999	John Ralph	Australian Institute of Company Directors — West Australian Division, Perth
27 July 1999	John Ralph	Queensland University of Technology, Brisbane
27 July 1999	John Ralph	Queensland Department of Development, Brisbane
27 July 1999	John Ralph	Taxation Institute of Australia, Brisbane
29 July 1999	John Ralph	PriceWaterhouseCoopers, Melbourne

Submissions

The Review invited submissions on the proposals and options raised in the two discussion papers. Following the release of *A Strong Foundation*, 76 submissions were received, while *A Platform for Consultation* received 300 submissions.

The Review received 22 confidential submissions which are not listed below — 2 for *A Strong Foundation* and 20 for *A Platform for Consultation*. Copies of public submissions received electronically were made available on the Review's home page.

Table B4: A Strong Foundation — submissions

AMP Limited	Health Care of Australia
Arthur Andersen	Institute of Chartered Accountants in Australia
Association of Superannuation Funds of Australia Limited	Insurance Council of Australia Limited
Australian Bankers' Association	International Banks & Securities Association of Australia
Australian Catholic Health Care Association	Investment & Financial Services Association Ltd
Australian Chamber of Commerce & Industry	Keays, Dr R
Australian Council for Infrastructure Development Limited	Law Institute of Victoria
Australian Council of Social Services	Lend Lease Corporation Limited
Australian Food & Grocery Council	Macquarie Bank Limited
Australian Institute of Company Directors	Mallesons Stephen Jacques
Australian Institute of Petroleum Ltd	McMillan Shakespeare
Australian Petroleum Production & Exploration Association Limited	Minelab Electronics Pty Limited
Australian Society of Certified Practising Accountants	Minerals Council of Australia
Australian Stock Exchange Limited	Morgan, J
Australian Taxpayers' Association	National Centre for Development Studies
BDO Nelson Parkhill	National Farmers' Federation
Bentleys MRI (QLD) Pty	National Institute of Accountants
BOSCH	National Mutual Holdings Limited
Brambles Industries Limited	Oser, R
Business Coalition for Tax Reform	Pender, H
Chamber of Commerce & Industry Western Australia	Pioneer International Limited
Commonwealth Bank of Australia	Premier of Victoria, The Hon J Kennett MLA
Co-operative Council of Australia	Property Council of Australia
Council of Small Business Organisations of Australia Limited	Rumble, A
Department of Employment, Workplace Relations and Small Business	Shaddick & Spence
Electricity Supply Association of Australia Limited	State Chamber of Commerce New South Wales
Ernst & Young	Taxation Institute of Australia
Federal Chamber of Automotive Industries	Telstra Corporation Limited
Federation of Japan Chambers of Commerce & Industry in Australia	The Australian Companies Institute Limited
Financial Planning Association of Australia Limited	The Committee for Sydney
Gibson Crest Pty Ltd	The Geelong Chamber of Commerce
Group of 100 Inc.	Tourism Council Australia
	Transurban City Link Limited
	Trustee Corporations Association of Australia
	Venture Capital Association Limited
	Victorian Automotive Chamber of Commerce
	Victorian Employers' Chamber of Commerce & Industry
	Winemakers' Federation of Australia

Table B5: A Platform for Consultation — submissions

ACCOR Asia Pacific	Australian Institute of Petroleum Ltd
Allens Arthur Robinson Group	Australian Investment Companies Association
American Chamber of Commerce in Australia	Australian Petroleum Production & Exploration Association Limited
AMP Limited	Australian Pharmaceutical Manufacturers Association
Anglican Church Diocese of Sydney	Australian Research Council
ANZ Banking Group Limited	Australian Retirement Fund
Arthur Andersen	Australian Retirement Streams Association Limited
Asea Brown Boveri Pty Limited	Australian Society of Certified Practising Accountants
Association of Australian Medical Research Institute	Australian Society of Certified Practising Accountants Staff Superannuation Fund
Association of Australian Ports & Marine Authorities Inc.	Australian Stock Exchange Limited
Association of Independent Retirees Inc.	Australian Taxpayers' Association
Association of Mining & Exploration Companies	Australian Venture Capital Association Limited
Association of Superannuation Funds of Australia Limited	Australian Vice-Chancellors' Committee
Australasian Fleet Managers Association	Baker, H
Australasian Railway Association Inc.	Bates Smart
Australia Post	Benge, M
Australian Academy of Science	Blaskett, A C
Australian Academy of Technological Sciences & Engineering	Blau, O J
Australian & New Zealand Minerals & Energy Council	BP Amoco
Australian Association of Social Workers	Brambles Industries Limited
Australian Bankers' Association	Briggs, J E
Australian Biotechnology Association	Broken Hill Proprietary Company Limited
Australian Business Limited	Burnett, V D
Australian Chamber of Commerce & Industry	Business Coalition for Tax Reform
Australian Constructors Association	Business Council of Australia
Australian Council for Infrastructure Development Ltd	Buss (Q) Pty Ltd
Australian Council of Businesswomen Ltd	BW Staff Superannuation Plan Pty Ltd
Australian Direct Property Investment Association	Cable & Wireless Optus Limited
Australian Employee Ownership Association	Caldecott, J E
Australian Equipment Lessors Association	Cambooya Pty Ltd
Australian Financial Markets Association	Campbell, R C
Australian Food & Grocery Council	Canberra Region Advanced Technology Manufacturing Association
Australian Friendly Societies Association	Ceramco Corporation Limited
Australian Friendly Societies Pharmacies Association Inc	CFM Property Fund
Australian Growth Properties Limited	Chevron Asiatic Limited
Australian Industry Group	Citicorp Life Insurance Limited
Australian Information Economy Advisory Council	City of Joondalup
Australian Institute of Company Directors	City of Melbourne
	Cleary Hoare Solicitors
	Clift, J N
	Colonial Limited
	Colonial Mutual Life Assurance Society Limited

Table B5: A Platform for Consultation — submissions (cont)

Commonwealth Bank of Australia	Institute of Engineers Australia
Construction Forestry Mining Energy Union	Insurance Council of Australia Limited
Co-operative Council of Australia	International Banks & Securities Association of Australia
Cooperative Research Centres Association Incorporated	Investment & Financial Services Association Limited
Corporate Tax Association of Australia	J P Morgan
Council of Small Business Organisations of Australia Limited	James Hardie Industries Limited
Credit Union Services Corporation	Johnson, K
Delta Gold N.L.	Jollie, G
Department of Employment, Workplace Relations & Small Business — Office of Small Business	Kentwell, P
Department of Treasury & Finance Victoria	KPMG
DGS Consulting Group Pty Ltd	Labour Force Australia Pty Ltd
Eastman McMillan	Lend Lease Corporation Limited
Electricity Supply Association of Australia Limited	Lend Lease Employee Share Acquisition Plan
Entertainment Industry Employers Association	Lend Lease Superannuation Fund
EquipSuper Pty Ltd	Lion Nathan Limited
Ernst & Young	Lion Nathan Superannuation Fund
Esso Australia Ltd	MacDonald Johnston Engineering Company Pty Ltd
Federal Chamber of Automotive Industries	Macquarie Bank Limited
Federation of Ethnic Communities' Council of Australia	Magennis, D
Federation of Japan Chambers of Commerce & Industry in Australia	Mallesons Stephen Jacques
Finance & Treasury Association	Master Builders Australia Inc.
Financial Planning Association of Australia Limited	Melrose, S
Fletcher Challenge Limited	Michael Johnson & Associates Pty Limited
Flinders University of South Australia — School of Commerce	Middleton, L
Ford Motor Company of Australia Ltd	MIM Superannuation Pty Ltd
Franchise Council of Australia	Minerals Council of Australia
GIO Australia Holdings Limited	Mitsubishi Motors Australia Ltd
Givewell	MLC Limited
Goodman Fielder Limited	Mobil Oil Australia Ltd
Government NSW — Treasury	Morgan, J
Grant Thornton	Namoi Cotton Co-operative Ltd
Grower Owned Sugar Mills Group	National Association of Forest Industries
Hammond, J	National Australia Bank Limited
Harvey, H L	National Farmers' Federation
Housing Industry Association Limited	National Institute of Accountants
Independent Print Media Group Pty Ltd	National Mutual Holdings Limited
Industry Funds Forum	New South Wales Treasury
Institute of Actuaries of Australia	Newport Scientific Pty Ltd
Institute of Chartered Accountants in Australia	Nissan Motor Co (Australia) Pty Ltd
	N M Rothschild & Sons
	Normandy Group Staff Superannuation Plan
	North West Shelf Ventures
	Nuplex Industries Limited
	Office of Asset Sales & IT Outsourcing
	Oser, R



Table B5: A Platform for Consultation — submissions (cont)

Pacific Dunlop Limited	Science Engineering & Technology Taskforce
Pape, B	Securities Institute of Australia
Papua New Guinea Gas Project	Shaddick & Spence
Phillips Fox Actuaries & Consultants	Shire of Campaspe
Pioneer International Limited	Sinclair, A W
Pitcher Partners	Sisters of Charity of Australia
Plantations Australia	Slater, D C
Plastics & Chemicals Industries Association	Small Business Development Corporation WA
Platinum Asset Management	Small Business Forum
Poole Shakespeare & Associates Pty Ltd	Software Engineering Australia Limited
Premier & Treasurer of Western Australia	South East Queensland Regional Organisation of Councils
The Hon R Court MLA	Southcorp Limited
Premier of Queensland	State Chamber of Commerce NSW
The Hon P Beattie MLA	Suncorp-Metway Ltd
Premier of South Australia	Sustainable Technologies Australia Limited
The Hon J Olsen MP	Tatura Milk Industries Limited
Premier of Victoria	Taxation Institute of Australia
The Hon J Kennett MLA	Taxation Institute of Australia — R & D Group
PriceWaterhouseCoopers	Technology Taxation Alliance
Printing Industries Association of Australia	Telstra Corporation Limited
Private Capital Council	Thakral Holdings Limited
Property Council of Australia	The Australian Gas Association
Pulp & Paper Manufacturers Federation of Australia	The Australian Gold Council
Qantas Airways Limited	The Chamber of Minerals & Energy of WA Inc
Qsuper	The Chase Manhattan Bank
Quadrant Superannuation Pty Ltd	The Geelong Chamber of Commerce
Queensland Investment Corporation	The Tourism Task Force Ltd
Queensland Metals Corporation Ltd	Thomson Marconi Sonar Pty Limited
Queensland Treasury	Thorpe, G
Raitt, G D	Topp, D
Rank, A H	Tourism Council Australia
Real Estate Institute of Australia Limited	Toyota Australia
Remuneration Planning Corporation	Tran, A
Renton, N	Transfield
REST Superannuation	Transurban City Link Limited
Restaurant & Catering Australia	Treasurer of New South Wales
RetireInvest	The Hon M Egan MLC
Richard A Bobb Chartered Accountants	Trustee ASSET Limited
Rio Tinto Limited	Trustee Corporations Association of Australia
Rothschild Australia Asset Management Limited	Turnbull, S
Royal & Sun Alliance	Tyndall Australia Limited
SA Employers' Chamber of Commerce & Industry	VDO Australia Pty Limited
Salomon Smith Barney Asset Management Australia Ltd	Venner, R
Santos Ltd	Victorian Automobile Chamber of Commerce
	Victorian Chamber of Mines Inc.

Table B5: A Platform for Consultation — submissions (cont)

Victorian Employers' Chamber of Commerce and Industry	William M Mercer Pty Ltd
Victorian Farmers' Federation	Williams, D
Wallis, B	Winemakers' Federation of Australia
Westpac Banking Corporation	Woodside Energy Ltd
Westscheme Pty Ltd	
William Buck Chartered Accountants	

Note: A number of organisations and individuals lodged multiple submissions, and some lodged joint submissions.