

## **Appendix B** — **Submissions**

- 1. Aged and Community Services Australia
- 2. Australian Nursing Homes & Extended Care Association Ltd
- 3. Defence Housing Authority
- 4. Australasian Auditing and Certification Services Pty Ltd
- 5. Australian Taxation Office
- 6. Defence Housing Authority
- 7. Australian Taxation Office
- 8. Australian Taxation Office