Appendix 1

Submissions received

No.	Submitter
1	Institute of Public Affairs
2	Mr Martin Lowry
	• Supplementary submission 2.1
3	Associate Professor Antony Ting, University of Sydney
4	Australian Taxpayers' Alliance
5	KPMG
6	The Tax Institute
7	Australian Financial Markets Association (AFMA)
8	Tax Justice Network Australia
9	Law Council of Australia
10	Minerals Council of Australia (MCA)
11	Corporate Tax Association (CTA) and Group of 100 (G100)
12	Chartered Accountants Australia and New Zealand
13	Greenwoods & Herbert Smith Freehills, Herbert Smith Freehills
	Professor Richard Vann