

ANSWERS TO QUESTIONS ON NOTICE

Treasury Portfolio

Inquiry into the management and assurance of integrity by consulting services

2022 - 2023

Division: Corporate Division
Topic: ATO meeting minutes
Reference: Spoken (7 June 2023)
Senator: Deborah O'Neill

Question:

Senator O'NEILL: Is it likely or unlikely that discussion around this matter would have been raised by these insiders, who know about tax, had received a notification and were there to advise about what the government should do? Is it plausible that they might not have had a discussion about it, Ms Brown?

Ms Brown: I'm not confident they would have had a conversation, nor can I say they wouldn't have had a conversation. The ATO puts out alerts on quite a regular basis. Alerts may or may not be discussed at the Board of Taxation—

Senator O'NEILL: But everybody would know about them.

Ms Brown: They're made publicly, yes. That's right. But the board of tax has a program of work which they primarily focus on, so they might have been busy on other matters at that time and, because the ATO put an alert out, believed the ATO was administering it. So there might not have been a discussion. There are minutes of the meetings, so we could take that on notice and see if there was discussion in 2016.

Senator O'NEILL: That would be helpful. Given the evidence from Commissioner Jordan the other day, about awareness of this matter and it being sent in letters to these big companies to advise them against doing anything—he talked about a differentiated response from PwC and the other four big ones, and the legal professional privilege claimed by PwC over all of their matters—I find it hard to think that it wouldn't have captured the attention of everybody in the tax world at the time.

Ms Brown: I'll have to check the minutes.

Answer:

There is a record of discussion around the general role of Australian Taxation Office Taxpayer Alerts in the Board of Taxation meeting on 11 October 2016.

ANSWERS TO QUESTIONS ON NOTICE

Treasury Portfolio

Inquiry into the management and assurance of integrity by consulting services

2022 - 2023

Division: Corporate Division
Topic: Board of Taxation panels
Reference: Spoken (7 June 2023)
Senator: Deborah O'Neill

Question:

Senator O'NEILL: Was Mr Collins a member of the advisory panel to the board of tax governance board at any point in time? There's a long list of the current ones here.

Ms Brown: There is a long list of members. There is a long list so they can pick the ones with the relevant expertise on a matter that the government's asking to look it.

Mr Robinson: We'd need to take it on notice as to whether he had been in the past.

Senator O'NEILL: Yes, and when that was. If you could provide the lists of who was on the advisory panels to the Board of Taxation in 2014, 2015, 2016, 2017 and 2018—I'm sure you could just give me the lists for those years through to today so that we can get a sense of who's in there. I'm looking at this and I won't name the names, though people can have a look at it, but the organisations that they're representing are: group tax, Westpac; tax director, Knowledge Shop; tax leader, Australia, from Chartered Accountants New Zealand and Australia; tax manager, Chevron; group tax, Wesfarmers; partner, PwC; professor of taxation, Griffith University; partner, Ernst & Young; director of tax, KPMG; partner, PwC; partner, Deloitte; tax controversy leader—I really wonder what that is—PwC; and lead tax partner, KPMG. Given the status and the depth of knowledge that partners would have, particularly with regard to taxation, it's hard to believe that what was going on, where there was a thread of \$180 million per annum being taken from the Australian people by the establishment of the Project North America scheme out of PwC global and Australia, was not a topic of conversation amongst these insiders' insiders.

Ms Brown: I wasn't present, so I can't comment.

Senator O'NEILL: And no-one at the table was?

Ms Brown: No.

Senator O'NEILL: But Commissioner Jordan was present. How long has he been the commissioner?

Senator BARBARA POCOCK: 2013.

Ms Brown: I'd have to check, but that sounds about right.

Senator O'NEILL: And Mr Hirschhorn was not a member of the board at that time. Was he on the advisory panel?

Ms Brown: I would have to check.

Senator O'NEILL: You can take that on notice.

Ms Brown: Just to be clear: the Treasurer makes appointments to the board of tax. The board of tax makes the appointments to the advisory panel.

Senator O'NEILL: Thank you.

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Answer:

Mr Peter Collins was a member of the Board of Taxation's Advisory Panel for the 2016, 2017, 2018 and 2019 financial years (years ending 30 June).

The Advisory Panel is a matter for the Board of Taxation (the Board). However, I am providing the following information on the Board's behalf.

For context, the Board is a non-statutory advisory body that provides the Government with advice on the tax system by contributing a business and tax community perspective to improving the design and operation of taxation laws.

The Board undertakes in-depth reviews as and when requested by Government and provides input on tax policy and law design matters as requested. During the course of the Board's work, it seeks comments from the business and the community. The contributions of stakeholders inform the Board's advice to the Government – the Board regularly relays feedback it receives directly to the Treasury Ministers.

The Board generally comprises 10 members, seven of whom have been appointed from the non-government sector and three of whom are ex officio members — the Secretary to the Australian Treasury, the Commissioner of Taxation and the First Parliamentary Counsel. The Board is supported by a Secretariat provided by the Treasury.

The table at Appendix A below shows Board members appointed from 2014 through to the date of your question.

The Board draws on its Advisory Panel and broad networks throughout the business and tax community in carrying out its work. The Advisory Panel is separate from the Board. Advisory Panel members are appointed on a pro-bono basis by the Board. This is in contrast to Board members who are appointed on a part-time basis by the Treasurer and are remunerated.

The Advisory Panel's role is to assist the Board in carrying out its activities. The Panel provides a readily available source of information in addition to that provided to the Board by the business, professional and other community representative organisations.

The Board engages with the Advisory Panel to draw on their individual taxation expertise and not as representatives of particular interests. The use of the Advisory Panel has diminished over the last 3 years due to the nature of the review's undertaken and the impact of COVID restrictions on engagement with the Panel.

The Advisory Panel has been in operation for many years, with little to no change to its structure. A detailed review of the Advisory Panel found that while the current panel membership is extensive, it no longer provides an optimal mix of expertise for the Board's current needs. Additionally, the Advisory Panel's involvement in recent work of the Board and interaction with the Board has been extremely limited.

Following that review, the Advisory Panel was dissolved by the Board on 26 June 2023.

Once the Board's forward work program has been agreed with the Treasurer, the Board will then consider how best to resource its work, including how it accesses appropriate expertise and input from the private sector and the broader community.

The table below at Appendix B shows the Advisory Panel's membership for the years ended 30 June 2014 through to the date of your question. This information is primarily obtained from the Board's Annual Reports published on its website (<https://taxboard.gov.au/publications-and-media/publications>).

The Board has safeguards to manage conflicts of interest and confidentiality of sensitive information in relation to the Board and Advisory Panel as outlined in the attached letter the Chair wrote to the Treasurer (see Appendix C).

Mr Chris Jordan AO was appointed as the 12th Commissioner of Taxation on 1 January 2013¹. Mr Jordan AO has been a member of the Board in various capacities since 14 September 2000.

Since the Board's commencement in 2000, Mr Jeremy Hirschhorn has not been a member of the Board, or a member of the Advisory Panel. Mr Hirschhorn has attended specific meetings of the Board as the delegate of the Commissioner.

¹ Source: Australian Taxation Office: Executive Committee <https://www.ato.gov.au/About-ATO/Who-we-are/Executive-and-governance/Executive-Committee/#:~:text=Chris%20Jordan%20AO%20was%20appointed,both%20Labor%20and%20Coalition%20governments>.

APPENDIX A – List of Board of Taxation Members 2014 - 7 June 2023.

Board Member	Position	Firm	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Teresa Dyson (Former Chair)	Senior Tax Partner	Deloitte	☑ ²									
Keith James (Former Deputy Chair)	Consultant	Hall & Wilcox Lawyers	☑ ³									
Curt Rendall	Senior Partner	Rendall Kelly Chartered Accountants	☑ ⁴									
Elizabeth Jameson	Non-Executive Director	Various	☑ ⁵									
John Emerson AM (Former Deputy Chair)	Consultant	Herbert Smith Freehills	☑	☑	☑	☑ ⁶						
Michael Andrew AO (Former Chair)	Former Chairman and CEO	KPMG International		☑ ⁷	☑	☑	☑	☑ ⁸				

² Term ended in December 2014

³ Term ended in December 2014

⁴ Term ended in December 2014

⁵ Term ended in December 2014

⁶ Retired from the Board on 1 July 2017

⁷ Appointed to the Board in January 2015

⁸ Term ended on 23 June 2019

Board Member	Position	Firm	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Peggy Lau-Flux	Council Member	Flinders University		✓ ⁹	✓	✓ ¹⁰						
	Director	Flinders Partners										
Neville Mitchell	CFO/Company Secretary	Cochlear		✓ ¹¹	✓	✓	✓	✓	✓	✓ ¹²		
	President											
	Director	Group of 100 Osprey Medical Inc.										
Karen Payne	Tax Partner	Minter Ellison		✓ ¹³	✓	✓	✓	✓ ¹⁴				
Dr Mark Pizzacalla	Partner-in-Charge – Private Clients	BDO		✓ ¹⁵	✓	✓	✓	✓	✓	✓ ¹⁶		

⁹ Appointed in January 2015

¹⁰ Retired from the Board on 31 December 2017

¹¹ Appointed in May 2015 and was reappointed for a further three-year term commencing 14 May 2018, after which he was further extended until 31 November 2021.

¹² Term ended on 30 November 2021

¹³ Appointed in May 2015 as Board Member. Karen Payne served as an Advisory Panel member from 2010 to May 2015

¹⁴ Term ended on 5 May 2019

¹⁵ Appointed in January 2015 and was reappointed for a further three-year term commencing 1 January 2018

¹⁶ Term ended on 31 March 2021

Board Member	Position	Firm	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Ann-Maree Wolff	Global Head of Tax	Rio Tinto		✓ ¹⁷	✓	✓	✓	✓	✓	✓ ¹⁸		
Craig Yaxley	Senior Tax Partner	KPMG		✓ ¹⁹	✓	✓	✓	✓	✓	✓ ²⁰		
Rosheen Garnon (Current Chair)	Non-Executive Director	Various					✓ ²¹	✓	✓	✓	✓	✓
Dr Julianne Jaques KC	Barrister	Victorian Bar				✓ ²²	✓	✓	✓	✓	✓	✓
Chris Vanderkley	Special Tax Counsel	PwC							✓	✓	✓	✓ ²³
Ian Kellock	Tax Partner	Ashurst								✓ ²⁴	✓	✓

¹⁷Appointed in May 2015 and was reappointed for a further three-year term commencing 14 May 2018, after which was extended for a further three months until 26 August 2021

¹⁸ Term ended on 26 August 2021

¹⁹ Appointed in January 2015 and was reappointed for a further three-year term commencing 1 January 2018. Craig Yaxley was also an Advisory Panel member until his appointment as a Board Member

²⁰ Term ended on 31 March 2021

²¹ Appointed on 1 January 2018. The Treasurer appointed Rosheen Garnon as Chair for a three-year period from 26 March 2020, and for a further three-year period until 26 March 2026

²² Appointed on 1 July 2017. The Treasurer appointed Dr Jaques as Acting Chair of the Board for a period of three months from 11 July 2019, and a further period of three months ending on 10 January 2020.

²³ Term ended 25 March 2023

²⁴ Appointed on 12 May 2021

Board Member	Position	Firm	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Tanya Titman FCPA	Chief Digital and Innovation Partner	BDO								✓ ²⁵	✓	✓
Anthony Klein	Co-Founder	Tooronga Advisory								✓ ²⁶	✓	✓
Andrea Laing	Non-Executive Director	Various								✓ ²⁷	✓	✓
Dr Martin Parkinson PSM	Secretary	Treasury	✓ ²⁸									
John Fraser	Secretary	Treasury	✓ ²⁹	✓	✓	✓	✓ ³⁰					
Phil Gaetjens	Secretary	Treasury					✓ ³¹	✓ ³²				
Dr Steven Kennedy PSM	Secretary	Treasury						✓ ³³	✓	✓	✓	✓

²⁵ Appointed on 12 May 2021

²⁶ Appointed on 21 October 2021. Anthony Klein was also an Advisory Panel member until his appointment as a Board Member.

²⁷ Appointed on 21 October 2021

²⁸ Term ended in December 2014

²⁹ Appointed December 2014

³⁰ Term ended 31 July 2018

³¹ Mr Gaetjens was Secretary to the Treasury between 1 August 2018 and 30 August 2019

³² Mr Gaetjens was Secretary to the Treasury between 1 August 2018 and 30 August 2019

³³ Dr Kennedy was appointed Secretary to the Treasury with effect from 2 September 2019

Board Member	Position	Firm	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Chris Jordan AO	Commissioner of Taxation	ATO	✓ ³⁴	✓	✓	✓	✓	✓	✓	✓	✓	✓
Peter Quiggin PSM, KC	First Parliamentary Counsel	Office of Parliamentary Counsel	✓ ³⁵	✓	✓	✓	✓	✓	✓	✓ ³⁶		
Meredith Leigh	First Parliamentary Counsel	Office of Parliamentary Counsel								✓ ³⁷	✓	✓

³⁴ Mr Jordan AO has been a member since the Board's inception in September 2000. Mr Jordan AO was Deputy Chair from January 2005 and was appointed to the position of Chair in June 2011. Mr Jordan AO retired from this position in December 2012 following appointment as Commissioner of Taxation, and then took up the position as an ex-officio member of the Board

³⁵ Mr Quiggin has been an ex officio member of the Board since January 2004

³⁶ Mr Quiggin was an ex officio member of the Board until 11 October 2021

³⁷ Ms Leigh was appointed as First Parliamentary Counsel on 11 October 2021

APPENDIX B – List of Advisory Panel members 2014 - 7 June 2023.

AP member	Position	Firm	Year ending 30 June									
			2014	2015	2016	2017	2018 ⁱ	2019	2020	2021	2022	2023 ⁱⁱ
Michael Barbour	General Manager, Group Tax	Westpac			☑	☑	☑	☑	☑	☑	☑	☑
Paul Balkus	Partner	EY			☑	☑						
	Co-leader – Oceania Transfer Pricing	EY					☑	☑	☑	☑	☑	☑
Steve Baxter	Associate Director	Indirect Tax Consulting Group	☑									
	Director	Indirecttax.net		☑	☑	☑	☑					
	Director	Mazars (NSW) Pty Limited						☑	☑	☑	☑	☑

AP member	Position	Firm	Year ending 30 June									
			2014	2015	2016	2017	2018 ⁱ	2019	2020	2021	2022	2023 ⁱⁱ
Patrick Broughan	Partner	Deloitte	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	Deputy Chair	Australian Standfirst Board										
Michael Carruthers	Tax Services Director	Hayes Knight	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>								
	Tax Director	Knowledge Shop			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Andrew Clements	Partner	King & Wood Mallesons	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>								
Peter Collins	Partner	PwC			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>				
John Condon	Regional Tax Manager	Australia & New Zealand, BP Australia	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>								
	Assistant Tax Director	BP Australia			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						

AP member	Position	Firm	Year ending 30 June									
			2014	2015	2016	2017	2018 ⁱ	2019	2020	2021	2022	2023 ⁱⁱ
Michael Croker	Tax Leader – Australia	CAANZ			☑	☑	☑	☑	☑	☑	☑	☑
Stewart Cummins	Chief Financial Officer	Transpacific Industries Group Ltd	☑									
	Chief Financial Officer	Vocation		☑								
Jason de Boer	Partner – Tax	BDO			☑	☑	☑	☑	☑	☑	☑	☑
Kristen Deards	Barrister	Banco Chambers	☑	☑								
Philip Diviny	Partner	K&L Gates			☑							
	Consulting Principal	Keypoint Law				☑	☑					
	Partner	Madgwicks Lawyers						☑	☑	☑	☑	☑

AP member	Position	Firm	Year ending 30 June									
			2014	2015	2016	2017	2018 ⁱ	2019	2020	2021	2022	2023 ⁱⁱ
Teresa Dyson	Partner	Deloitte			✓	✓						
	Consultant	McCullough Robertson					✓	✓				
Michael Fenner	Taxation Manager	Chevron			✓	✓	✓	✓	✓	✓	✓	✓
Mark Ferrier	Executive Director	Macquarie Capital Finance			✓	✓						
	Executive Director	Macquarie Group					✓	✓	✓	✓	✓	✓
Michael Flynn	SC, Barrister		✓	✓	✓	✓						
	QC, Barrister	Victorian Bar					✓	✓	✓	✓		
	KC, Barrister	Victorian Bar									✓	✓
Geoffrey Fooks	Group Taxation Manager	Westfarmers			✓	✓						
	General Manager, Group Taxation	Westfarmers					✓	✓	✓	✓	✓	✓

AP member	Position	Firm	Year ending 30 June									
			2014	2015	2016	2017	2018 ⁱ	2019	2020	2021	2022	2023 ⁱⁱ
Steve Ford	Tax Partner	PwC			✓	✓	✓	✓	✓	✓	✓	✓
Dr Brett Freudenberg	Associate Professor — Taxation	Griffith University	✓	✓	✓	✓	✓					
	Professor — Taxation	Griffith University						✓	✓	✓	✓	✓
Mark Friezer	Partner	Clayton Utz	✓	✓								
Tony Frost	Managing Director	Greenwoods & Herbert Smith Freehills	✓	✓	✓	✓	✓					
Peter Godber	Partner	Grant Thornton	✓	✓								
Mark Goldsmith	Partner	Deloitte	✓	✓	✓	✓	✓					
Heather Gray	Partner	Hall & Wilcox Lawyers	✓	✓	✓	✓	✓	✓	✓			
Don Green	Partner	EY	✓	✓								

AP member	Position	Firm	Year ending 30 June									
			2014	2015	2016	2017	2018 ⁱ	2019	2020	2021	2022	2023 ⁱⁱ
Patrick Grob	Head of Tax	Suncorp	<input checked="" type="checkbox"/>									
	Partner	Deloitte		<input checked="" type="checkbox"/>								
Kevin Griffiths	Partner	EY			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>					
	Leader – Tax Division	EY						<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Tony Greco	Senior Tax Adviser	Institute of Public Accountants			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>				
	General Manager	Institute of Public Accountants							<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Michael Hay	Partner/Executive Director	Pitcher Partners	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>								

AP member	Position	Firm	Year ending 30 June									
			2014	2015	2016	2017	2018 ⁱ	2019	2020	2021	2022	2023 ⁱⁱ
Matt Hayes	Director – Tax	KPMG			✓	✓	✓	✓	✓	✓	✓	✓
Stephen Healey	Partner	Deloitte	✓	✓								
	Partner	Grant Thornton			✓	✓	✓					
	Partner	RSM Australia						✓	✓	✓	✓	✓
Paul Hooper	Group Head of Tax	Lend Lease	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Nick Houseman	Partner	PwC	✓	✓	✓	✓						
	Australian Transfer Pricing Leader	PwC					✓	✓	✓	✓		
	Transfer Pricing Partner	PwC									✓	✓
Trevor Hughes	Partner	EY	✓	✓	✓	✓	✓					

[illegible]

AP member	Position	Firm	Year ending 30 June									
			2014	2015	2016	2017	2018 ⁱ	2019	2020	2021	2022	2023 ⁱⁱ
Michael Longes	Head of Tax	Sunsuper Pty Ltd	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>					
	Tax Manager	Sunsuper Pty Ltd						<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
Alia Lum	Partner	KPMG				<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
James Macky	Partner	KPMG	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>								
	National Leader, Tax Advisory Services	KPMG			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>					
	Partner	KPMG						<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Larry Magid	Partner	Allens	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>							
	Consultant	Allens				<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
Louise McBride	Barrister		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>								

AP member	Position	Firm	Year ending 30 June									
			2014	2015	2016	2017	2018 ⁱ	2019	2020	2021	2022	2023 ⁱⁱ
Anthea McKinnell	Taxation Manager	Woodside Energy Ltd	☑	☑								
	Vice President Treasury & Taxation	Woodside Energy Ltd			☑	☑	☑					
Jane Michie	Head of Group Tax	BHP Billiton			☑	☑	☑	☑	☑	☑		
	Non-Executive Director	Chubb									☑	
Mark Molesworth	Partner	BDO	☑	☑	☑	☑	☑	☑	☑	☑	☑	☑
Ann O'Connell	Director of Studies, International Tax and Tax	Melbourne Law School	☑	☑	☑							
Frank O'Loughlin	Barrister		☑	☑								

AP member	Position	Firm	Year ending 30 June										
			2014	2015	2016	2017	2018 ⁱ	2019	2020	2021	2022	2023 ⁱⁱ	
Katrina Parkyn	Partner	Allens Linklaters	✓	✓									
	Partner	King & Wood Mallesons			✓	✓	✓	✓	✓	✓	✓	✓	✓
Trevor Pascall	Partner	KPMG	✓	✓									
Karen Payne	Partner	Minter Ellison	✓										
Michael Perez	Partner	King & Wood Mallesons			✓	✓	✓	✓	✓	✓	✓	✓	
Professor Dale Pinto	Professor of Taxation Law	Curtin Law School, Curtin University	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
Anthony Portas	Head of tax, Asia Pacific	Anglo American Metallurgical Coal Pty Ltd	✓	✓									
	Partner	Minter Ellison			✓	✓							
	General Manager Taxation	Rio Tinto					✓	✓	✓	✓	✓	✓	✓

AP member	Position	Firm	Year ending 30 June									
			2014	2015	2016	2017	2018 ⁱ	2019	2020	2021	2022	2023 ⁱⁱ
Premila Roe	Vice President Tax Asia Pacific	BHP Billiton			✓	✓						
	Vice President Tax APAC, EMEA and Transfer Pricing	BHP Billiton					✓	✓				
	Group Head of Tax	BHP Billiton							✓	✓	✓	✓
Hayden Scott	Partner	PwC	✓	✓	✓	✓	✓	✓				
	Tax Controversy Leader	PwC							✓	✓	✓	✓
Jeff Shaw	Senior Manager	NAB	✓	✓								
Shannon Smit	Director	Transfer Pricing Solutions			✓	✓	✓	✓	✓	✓	✓	✓
Andrew Smith	Barrister	University Chambers	✓	✓								

AP member	Position	Firm	Year ending 30 June									
			2014	2015	2016	2017	2018 ⁱ	2019	2020	2021	2022	2023 ⁱⁱ
Ken Spence	Special Counsel	Greenwoods & Freehills	☑	☑								
Steve Southon	Chief Tax Officer	NAB			☑	☑	☑	☑	☑	☑	☑	☑
Professor Miranda Stewart	Director	Tax and Transfer Policy Institute, ANU			☑	☑						
	Professor of Law	University of Melbourne					☑	☑	☑	☑	☑	☑
Ruth Stringer	Partner	Lander & Rogers	☑	☑								
	Partner	King & Wood Mallesons			☑	☑	☑					
Judy Sullivan	Partner	PwC	☑	☑	☑	☑	☑	☑	☑			
	Non-Executive Director	Judy Sullivan Consulting Pty Ltd								☑	☑	

AP member	Position	Firm	Year ending 30 June									
			2014	2015	2016	2017	2018 ⁱ	2019	2020	2021	2022	2023 ⁱⁱ
Paul Suppree	Assistant Director	Corporate Tax Institute			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Reynah Tang	Partner	Corrs Chambers Westgrath Lawyers	<input checked="" type="checkbox"/>									
	Partner	Johnson Winter & Slattery Lawyers		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>					
	AM, Member	Victorian Civil and Administrative Tribunal						<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Vic Timos	Group Tax Manager	Incitec Pivot Limited			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Con Tragakis	Chairman of Partners	KPMG			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>					

AP member	Position	Firm	Year ending 30 June									
			2014	2015	2016	2017	2018 ⁱ	2019	2020	2021	2022	2023 ⁱⁱ
William Thompson	Managing Partner, Brisbane	Minter Ellison	☑	☑	☑							
	Partner	Minter Ellison				☑	☑					
	Director	Thompson Group						☑	☑	☑	☑	
Coralie Trotter	Business Tax Manager, Integrated Gas	Shell Australia	☑	☑	☑	☑						
	Vice President Tax (Asia Pacific)	Shell					☑	☑	☑	☑	☑	☑
Chris Vanderkley	Tax Director	GE Corporation			☑							
	Special Counsel	PwC				☑	☑	☑				
Richard Vann	Challis Professor of Law	University of Sydney			☑	☑	☑	☑	☑	☑	☑	☑

AP member	Position	Firm	Year ending 30 June									
			2014	2015	2016	2017	2018 ⁱ	2019	2020	2021	2022	2023 ⁱⁱ
Grant Wardell-Johnson	Partner	KPMG	☑	☑								
	Partner, Head of the Australian Tax Centre	KPMG			☑	☑						
	Lead Tax Partner	KPMG Economics and Tax Centre					☑	☑	☑	☑	☑	
Mark West	Partner	McCullough Robertson	☑	☑								
Steve Westaway	Partner — Private Advisory	Grant Thornton	☑	☑	☑	☑						
	Partner, Director & Company Secretary	Grant Thornton					☑	☑	☑	☑	☑	☑
Sue Williamson	Partner	EY			☑	☑	☑	☑	☑			
	Partner	Holding Redlich							☑	☑	☑	

AP member	Position	Firm	Year ending 30 June									
			2014	2015	2016	2017	2018 ⁱ	2019	2020	2021	2022	2023 ⁱⁱ
Ken Woo	Partner	PwC	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Craig Yaxley	Partner	KPMG	<input checked="" type="checkbox"/>									

ⁱ Annual Report for the 2017-18 financial year was not published by the Board of Taxation. The information for the 2018 year is collected from the previous and next year's reports.

ⁱⁱ 2023 information is obtained from the Board of Taxation website – Advisory Panel membership listing.

APPENDIX C – Letter to the Treasurer



30 January 2023

The Hon Dr Jim Chalmers MP
Treasurer
Parliament House
Canberra ACT 2600

Dear Treasurer

BOARD OF TAXATION – MANAGING CONFLICTS OF INTEREST AND PROTECTING CONFIDENTIAL INFORMATION

I am writing to you in response to your letter dated 25 January 2023 asking for a review of the Board of Taxation's (the Board) internal processes on stakeholder consultations and for assurance that appropriate systems are in place to manage conflicts of interest and protect the confidentiality of information shared with stakeholders.

The Board plays an important role in providing real-time advice to the Australian Government on tax policy and tax system issues. The Board treats the confidentiality of information and managing conflicts of interest very seriously in order to protect the integrity of the Board's role in Australia's tax system and to maintain public confidence in the Board's work.

The Board regularly reviews the processes and procedures in place for Board members and the Board of Taxation Secretariat (the Secretariat) members to ensure that appropriate safeguards are in place to manage conflicts of interest and to protect the confidentiality of information.

The current safeguards that the Board and Secretariat have in place include the following:

- The Board has endorsed the "*Board of Taxation Policy Managing Conflicts of Interest*" Policy (the Policy) covering Board and Secretariat members (Refer Attachment A)
 - The Policy is reviewed and, if appropriate, updated by the Board every three years. The policy was last reviewed and endorsed at the Board meeting on 1 July 2022.
 - The Policy is available on the Board's website for transparency and to encourage public confidence in the Board's work
- Conflict of Interest Declarations by Board Members
 - The Board's practice is to require members who have a material personal interest in a matter before the Board to disclose the interest to the Board and to absent themselves from the Board's discussion of the matter, including the making of a decision, unless otherwise determined by the Chair (or if the Chair has the interest, the other members of the Board).
 - Board members are required to complete a Declaration of Personal Interest Form annually.

Board of Taxation – managing conflicts of interest and protecting confidential information

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- On appointment to the Board, Board members are required to execute Confidentiality Acknowledgements acknowledging that:
 - the information received by them in the course of performing work for and on behalf of the Board is received on a confidential basis, and that they will not disclose any such information to another person without the prior approval of the Commonwealth during or after their work with the Board; and
 - they will not use this information in the conduct of their own tax affairs or to advise other persons on their tax affairs.
- The Chair of Board is required to obtain an AGVSA security clearance.
- Protocols and guidelines are issued to private sector working group members that are involved in confidential Board consultations.
 - As part of the Board's review, the Board will consult on a confidential basis with subject matter experts (the working group). Working group members participate in reviews on a pro-bono basis to assist the Board in meeting the terms of reference given by the Government for a review. Working group members are nominated to participate in a review by the Board and the Secretariat based on their experience in the review matter, quality of expertise and diversity of views.
 - The protocols and guidelines issued set out a member's role in the review, their obligation to treat information confidentially and requirements to declare conflicts of interests. Working group members are also required to sign Confidentiality Acknowledgements.
 - The Confidentiality Acknowledgement used for these purposes is regularly reviewed and it was last reviewed in August 2022. This review was conducted in conjunction with the Treasury Legal Team (refer Attachment B).
- Seconded from the private sector to the Secretariat are required to sign a Secondment Agreement with Treasury. The Secondment Agreement includes provisions requiring a private sector secondee to:
 - abide with all of Treasury's policies and guidelines, including acting in accordance with the requirements of the APS Code of Conduct (including the requirement to not use information improperly and avoid conflicts of interest).
 - maintain the confidentiality of Treasury information not in the public domain.
 - comply with processes to manage any conflicts of interest.

Seconded from the private sector are also required to obtain an AGVSA security clearance.

- The Board's Advisory Panel was established in 2009. The Advisory Panel is a group of private sector tax professionals who have agreed to voluntarily contribute their knowledge and expertise in assisting the Board with its work, where requested by the Board and Secretariat.
 - Members of the Advisory Panel are appointed by the Board members based on their individual capabilities and expertise (and not as representatives of particular interests), their commitment to improving Australia's tax system and their diversity of perspectives and views. Advisory Panel members are required to sign Confidentiality Acknowledgements when involved in

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Board of Taxation – managing conflicts of interest and protecting confidential information

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confidential consultations with the Board.

- Over the past year the Board has reviewed the role and composition of the Advisory Panel and is in the process of updating the Advisory Panel to ensure that the Board has access to a diverse range of expertise and representation from industry.

In addition to the above, we are in the process of implementing the following safeguards to improve and strengthen our systems including:

- Developing and maintaining a central conflict of interest register covering Board members, Secretariat members and working group members; and
- At the beginning of every future consultation meeting reminding private sector working group members of their obligations to declare any conflicts of interest and protect the confidentiality of information and recording that this has taken place in the minutes of the meeting.

* * * * *

I trust that these safeguards provide you with assurance that that appropriate systems are in place to manage conflicts of interests and protect the confidentiality of information shared with stakeholders.

If you have any questions or would like to discuss the above further, please do not hesitate to contact me.

Yours sincerely,

Rosheen Garnon
Chair of the Board

Board of Taxation Policy

Managing Conflicts of Interest

Date adopted/last reviewed: 1 July 2022

1. Policy Objectives

- 1.1 The overarching objectives of this policy are to encourage and maintain a high level of functionality within the Board (and its working parties), and public confidence in the Board's work.
- 1.2 Specifically, this Policy aims to achieve the overarching objectives by achieving a balance between:
 - (a) Board members being encouraged to bring to Board discussions and deliberations the benefit of their individual backgrounds (in terms of their professional involvements, skills, experience and interests); and
 - (b) the careful, consistent and transparent management of the potential for the individual backgrounds of Board members to lead to damaging conflicts of interest, whether actual or perceived.
- 1.3 This Policy therefore aims to provide Board and Secretariat Members with a clear understanding of the principles applied in relation to the Board around the management of Conflicts of Interest.

2. Conflicts of Interest Policy and Principles

Policy Statement

- 2.1 All Board members, and members of working parties convened by the Board, are expected to:
 - (a) contribute fully and frankly to the discussions and work of the Board, drawing on their individual backgrounds, including their professional involvements, skills, experience and interests; and
 - (b) strive to avoid actual conflicts of interest and the perception, whether founded or not, of a conflict of interest which may arise as a result of some aspect of their individual background conflicting or being perceived to conflict with their work for or within the Board.

Principles

- 2.2 In order to give effect to the policy statement in paragraph 2.1, the principles to which Board members, and the members of working parties of the Board, are to adhere in relation to their participation in the work of the Board and of its working parties are as follows:
 - (a) *Paramount Responsibility to the Board* – the paramount responsibility of those working for or within the Board is to the Board and the fulfilment of its charter, and any potential conflict between this responsibility and other competing interests and duties of the individual must be managed and resolved in favour of the paramount responsibility to the Board, in order to avoid a conflict of interest;

- (b) *Conflict of Interest* – a conflict of interest should be considered to exist in circumstances where a competing interest and/or duty of an individual cannot be managed in a way that maintains the paramount responsibility to the Board;
- (c) *Transparency* – confidence in the Board’s work is greatly enhanced by ensuring clarity for readers of the Board’s publications, and for those participating in Board or working party discussions and deliberations, about the relevant individual backgrounds of those involved in the Board’s publications and its discussions and deliberations;
- (d) *Consistency* – the confidence of those involved in the work of the Board is greatly enhanced by ensuring a consistent approach to the way actual (and perceived) conflicts of interest are handled within the Board and its working parties;
- (e) *Fairness* – the confidence of those involved in the work of the Board is greatly enhanced by giving individuals the opportunity to consider carefully the extent and context of any particular conflict of interest (actual or perceived) affecting them in order to handle it in a fair and appropriate way in the circumstances;
- (f) *Individual responsibility* – Each member of the Board and of its working parties is responsible to protect both internal and public confidence in the Board and thus to ensure that they are aware of, and adhere to, the requirements of this policy;
- (g) *Shared responsibility* – Adherence to this policy is also the collective responsibility of the Board (including the Secretariat) and so ought to be a matter for open discussion within the Board and its working parties when there is any question as to the application of this policy to any particular situation;
- (h) *Public Interest* – given the nature of the Board and its work, the above principles should also be applied having regard to what members of the public might reasonably expect of the members of such a Board.

3. Protocol: Policy and Principles in Practice

Public disclosure of certain information

- 3.1 The Secretariat of the Board must ensure that the Board’s website includes publicly available information on the relevant individual backgrounds of the members of the Board.
- 3.2 The Board must ensure that all Discussion Papers, Reports and other similar publications of the Board:
 - (a) refer readers to the publicly available information on the relevant individual backgrounds of Board members; and
 - (b) include information on the relevant individual backgrounds of members of the relevant working party where it is not otherwise publicly available on the website.

At meetings

- 3.3 There is to be a standing item on the agenda of each meeting of the Board and of its working parties, prompting Board Members (and members of the Secretariat) to consider and declare conflicts of interest (including potential conflicts of interest) as they arise.

- 3.4 Board and working party members must, having regard to the policy and principles set out in Section 2, promptly declare all known potential or actual conflicts of interest at all Board or working party meetings at which any matter is discussed to which the conflict of interest relates, and the minutes of meetings must include all such declarations.
- 3.5 The Board or working party may, having regard to the policy and principles set out in Section 2, determine how best to manage a declared or identified potential or actual conflict of interest, depending on its nature and extent. This may include requiring that the person who declared, or is identified by the meeting as having, a potential or actual conflict of interest is to refrain from discussion, abstain from voting and/or leave the room for part or all of the discussion.
- 3.6 A person who declares or is identified by the meeting as having a conflict of interest (the **conflicted member**) must abide by the will of the meeting expressed, if necessary, by way of an ordinary resolution of the meeting (excluding the vote of the conflicted member) but may take their own independent advice in respect of the decision of the meeting.

Between meetings

- 3.7 If a member of the Board, or of a Board working party, or of the Board Secretariat, are concerned about the existence, or potential existence, of a conflict of interest in relation to a Board or working party member which has not been declared, the matter must be discussed in confidence with the Chair (or the Deputy Chair where it involves the Chair) and then, by the Chair or the Deputy Chair (as the case may be), with the relevant conflicted (or potentially conflicted) Board or working party member to determine how the matter should best be handled.

4. Board Members' Interests Register (applicable to the members of the Board only)

Members' Interests Register

- 4.1 The Board Secretariat must maintain a Members' Interests Register to record all relevant declared interests of Board Members, including any pecuniary interests which members of the Board are required by the Commonwealth to disclose.
- 4.2 Information contained in the Members' Interests Register will be available to the Board to the extent necessary to give effect to this Policy. Unless necessary to implement the Policy, your personal information will not be shared with other Board members or unless authorised by the Australian Privacy Principles in Schedule 1 to the *Privacy Act 1988*.
- 4.3 Each Board member must:
 - (a) promptly after being appointed to the Board;
 - (b) at least annually thereafter; and
 - (c) at any time during their term of office that a new relevant material interest or relationship arises,
 complete a Declaration of Personal Interests, in the form provided by the Secretariat from time to time, notifying all relevant material interests and relationships which give rise to an actual conflict of interest or might reasonably be expected to give rise to a conflict of interest (i.e. a potential conflict of interest) (see paragraph 2.2(b) above for guidance as to what comprises a conflict of interest).

- 4.4 For avoidance of doubt, ex-officio members of the Board are not required to complete a Declaration of Personal Interests under this policy on the basis that they are Australian Public Service (APS) employees under the *Public Service Act 1999* (the **PSA**) and are required to declare conflicts of interest under the PSA.
- 4.4 Each Board member, with the exception of ex-officio members, has an ongoing obligation during their term of office to notify the Secretariat of relevant material interests or relationships, as they arise, where the Board member considers that they may reasonably be expected to result in a conflict of interest. The absence of consent by a third party to disclose their personal or business information that could impact or contribute to a member's conflict of interest will not be accepted as discharging the member's obligation of make a full and complete disclosure of any actual or potential conflict of interest under this clause.
- 4.5 The Secretariat is responsible to keep the Board, through the Chair, informed of all notifications made under this Policy.

5. Policy Review

- 5.1 This Policy must be reviewed and, if appropriate, updated by the Board every 3 years.

ATTACHMENT B

COMMONWEALTH OF AUSTRALIA

CONFIDENTIALITY ACKNOWLEDGMENT

I,
(Full name in BLOCK LETTERS)

of
(Organisation)

acknowledge that the information received by me in the course of assisting the Board of Taxation (the **Board**) in relation to the Review of the Tax Treatment of Digital Assets and Transactions in Australia (the **Review**) is received on a confidential basis. I will not disclose any such information received in relation to the Review to another person without the prior written approval of the CEO or Secretariat of the Board of Taxation during or after my work with the Board. I will not use this information in the conduct of my own tax affairs or to advise other persons on their tax affairs.

Dated this day of 2022

Signature

Witnessed by
(Signature)

.....
(Name in BLOCK LETTERS of Witness)

Notes:

The Criminal Code in the *Criminal Code Act 1995* (Cth) provides penalties for the unauthorised release of confidential Commonwealth information.

The confidentiality acknowledgement you sign is personal, not organisational. You may not disclose it to another person in your organisation.

The obligation of confidentiality may extend to your own submissions to the Board to the extent that the submission reveals the substance of information received by you in the course of your participation as a member of the expert panel.

ANSWERS TO QUESTIONS ON NOTICE

Treasury Portfolio

Inquiry into the management and assurance of integrity by consulting services

2022 - 2023

Division: Corporate Division
Topic: TPB findings advice
Reference: Spoken (7 June 2023)
Senator: Barbara Pocock

Question:

Senator BARBARA POCOCK: Thank you for being here. My questions build on a number of the points raised by Senator O'Neill. It's not that we have collaborated at all on this, but the questions are so clear. You've undertaken to provide us with a list of the Board of Taxation advisory panel members from 2016 onwards. Could you do that in a table which shows who was treasurer, who was Commissioner of Taxation, the membership of the Board of Taxation itself and then the advisory panel so that we can see how those personnel have changed over time, and not just their name but the organisation that they associate themselves with.

You've elaborated in one of the answers to a question on notice that was put recently—and I want to understand this correctly and whether I've got this right—that on 22 December last year, 2022, a minute was sent to the Assistant Treasurer and copied to the Treasurer. It was advising them of exactly what in relation to this matter?

Ms Brown: It was advising them that there were findings to be made by the TPB. I will indicate that the TPB did not tell us very much at that time, just that there was going to be a finding. We only received the reasons for the finding more or less at the same time they were published by the TPB, later in January. It was really more an advance notice of what they were making public at the time. It corresponded with what the TPB was making public along the way.

Senator BARBARA POCOCK: Could you give us a copy of that minute please?

Ms Brown: It's not usual to provide copies of minutes. We can take it on notice.

Senator BARBARA POCOCK: You'll take the request on notice?

Ms Brown: We'll take the request on notice.

Senator BARBARA POCOCK: I'd like to hear the reason, as you are required to supply to us, as a Senate committee, as to why you would not give us that minute. It is the first piece of information that Treasury received; is that correct? The first and only piece of information was on 22 December; is that correct?

Ms Brown: That the Treasury—

Senator BARBARA POCOCK: That the Treasurer received, yes.

Mr Brown: Yes.

Answer:

The Advisory Panel is a matter for the Board of Taxation (the Board). However, I am providing the following information on the Board's behalf.

For context, the Board is a non-statutory advisory body that provides the Government with advice on the tax system by contributing a business and tax community perspective to improving the design and operation of taxation laws.

The Board undertakes in-depth reviews as and when requested by Government and provides input on tax policy and law design matters as requested. During the course of the Board's work, it seeks comments from business and the community. The contributions of stakeholders inform the Board's advice to the Government – the Board regularly relays feedback it receives directly to the Treasury Ministers.

The Board generally comprises 10 members, seven of whom have been appointed from the non-government sector and three of whom are ex officio members — the Secretary to the Australian Treasury, the Commissioner of Taxation and the First Parliamentary Counsel. The Board of Taxation is supported by a Secretariat provided by the Treasury.

The Board draws on its Advisory Panel and broad networks throughout the business and tax community in carrying out its work. The Advisory Panel is separate from the Board of Taxation. Advisory Panel members are appointed on a pro-bono basis by the Board. This is in contrast to Board members who are appointed on a part-time basis by the Treasurer and are remunerated.

The Advisory Panel's role is to assist the Board in carrying out its activities. The Advisory Panel provides a readily available source of information in addition to that provided to the Board by the business, professional and other community representative organisations.

The Board engages with the Advisory Panel to draw on their individual taxation expertise and not as representatives of particular interests. The use of the Advisory Panel has diminished over the last 3 years due to the nature of the reviews undertaken and the impact of COVID restrictions on engagement with the Panel.

The Advisory Panel been in operation for many years, with little to no change to its structure. A detailed review of the Advisory Panel found that while the current panel membership is extensive, it no longer provides an optimal mix of expertise for the Board's current needs. Additionally, the Advisory Panel's involvement in recent work of the Board and interaction with the Board has been extremely limited.

Following that review, the Advisory Panel was dissolved by the Board on 26 June 2023.

Once the Board's forward work program has been agreed with the Treasurer, the Board will then consider how best to resource its work, including how it accesses appropriate expertise and input from the private sector and the broader community.

The table below in APPENDIX A includes information on the Commissioner of Taxation, the Treasurer, Board of Taxation Members and Advisory Panel members for the years ended 30 June 2014 through to the date of your question. This information is primarily obtained from the Board of Taxation's Annual Reports published on its website (<https://taxboard.gov.au/publications-and-media/publications>) and the Treasury website ([Home | Treasury Mini...~https://ministers.treasury.gov.au/](https://ministers.treasury.gov.au/)).

On 22 December 2022 Treasury sent a ministerial submission (MS22-002745) to the Assistant Treasurer.

That submission was posted to Treasury's Freedom of Information Disclosure Log on 10 March 2023. It is available on Treasury's public website: [FOI 3269 - PwC tax leak \(treasury.gov.au\)](https://foi3269-pwc-tax-leak.treasury.gov.au)

APPENDIX A

List of individuals who have the position of Commissioner and Treasurer

Name	Position	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Chris Jordan AO	Commissioner of Taxation, ATO	<input checked="" type="checkbox"/> ¹	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
The Hon. Joe Hockey	Treasurer	<input checked="" type="checkbox"/> ²	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>							
The Hon. Scott Morrison	Treasurer			<input checked="" type="checkbox"/> ³	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>				
The Hon. Josh Frydenberg	Treasurer						<input checked="" type="checkbox"/> ⁴	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
The Hon. Jim Chalmers MP	Treasurer									<input checked="" type="checkbox"/> ⁵	<input checked="" type="checkbox"/>

¹ Chris Jordan AO was appointed as the 12th Commissioner of Taxation on 1 January 2013

² The Hon Joe Hockey: 18 September 2013 to 21 September 2015

³ The Hon Scott Morrison: 21 September 2015 to 23 August 2018

⁴ The Hon Josh Frydenberg: 24 August 2018 to 23 May 2022

⁵ The Hon Dr Jim Chalmers MP: 23 May 2022 to Current

List of Board of Taxation Members since 2014 - 7 June 2023

Board Member	Position	Firm	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Teresa Dyson (Former Chair)	Senior Tax Partner	Deloitte	<input checked="" type="checkbox"/> ⁶									
Keith James (Former Deputy Chair)	Consultant	Hall & Wilcox Lawyers	<input checked="" type="checkbox"/> ⁷									
Curt Rendall	Senior Partner	Rendall Kelly Chartered Accountants	<input checked="" type="checkbox"/> ⁸									
Elizabeth Jameson	Non-Executive Director	Various	<input checked="" type="checkbox"/> ⁹									
John Emerson AM (Former Deputy Chair)	Consultant	Herbert Smith Freehills	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/> ¹⁰						
Michael Andrew AO (Former Chair)	Former Chairman and CEO	KPMG International		<input checked="" type="checkbox"/> ¹¹	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/> ¹²				
Peggy Lau-Flux	Council Member	Flinders University		<input checked="" type="checkbox"/> ¹³	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/> ¹⁴						
	Director	Flinders Partners										

⁶ Term ended in December 2014⁷ Term ended in December 2014⁸ Term ended in December 2014⁹ Term ended in December 2014¹⁰ Retired from the Board on 1 July 2017¹¹ Appointed to the Board in January 2015¹² Term ended on 23 June 2019¹³ Appointed in January 2015¹⁴ Retired from the Board on 31 December 2017

Board Member	Position	Firm	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Neville Mitchell	CFO/Company Secretary	Cochlear		✓ ¹⁵	✓	✓	✓	✓	✓	✓ ¹⁶		
	President	Group of 100										
	Director	Osprey Medical Inc.										
Karen Payne	Tax Partner	Minter Ellison		✓ ¹⁷	✓	✓	✓	✓ ¹⁸				
Dr Mark Pizzacalla	Partner-in-Charge – Private Clients	BDO		✓ ¹⁹	✓	✓	✓	✓	✓	✓ ²⁰		
Ann-Maree Wolff	Global Head of Tax	Rio Tinto		✓ ²¹	✓	✓	✓	✓	✓	✓ ²²		
Craig Yaxley	Senior Tax Partner	KPMG		✓ ²³	✓	✓	✓	✓	✓	✓ ²⁴		

¹⁵ Appointed in May 2015 and was reappointed for a further three-year term commencing 14 May 2018, after which he was further extended until 31 November 2021.

¹⁶ Term ended on 30 November 2021

¹⁷ Appointed in May 2015 as Board Member. Karen Payne served as an Advisory Panel member from 2010 to May 2015

¹⁸ Term ended on 5 May 2019

¹⁹ Appointed in January 2015 and was reappointed for a further three-year term commencing 1 January 2018

²⁰ Term ended on 31 March 2021

²¹ Appointed in May 2015 and was reappointed for a further three-year term commencing 14 May 2018, after which was extended for a further three months until 26 August 2021

²² Term ended on 26 August 2021

²³ Appointed in January 2015 and was reappointed for a further three-year term commencing 1 January 2018. Craig Yaxley was also an Advisory Panel member until his appointment as a Board Member

²⁴ Term ended on 31 March 2021

Board Member	Position	Firm	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Rosheen Garnon (Current Chair)	Non-Executive Director	Various					✓ ²⁵	✓	✓	✓	✓	✓
Dr Julianne Jaques KC	Barrister	Victorian Bar				✓ ²⁶	✓	✓	✓	✓	✓	✓
Chris Vanderkley	Special Tax Counsel	PwC							✓	✓	✓	✓ ²⁷
Ian Kellock	Tax Partner	Ashurst								✓ ²⁸	✓	✓
Tanya Titman FCPA	Chief Digital and Innovation Partner	BDO								✓ ²⁹	✓	✓
Anthony Klein	Co-Founder	Tooronga Advisory								✓ ³⁰	✓	✓
Andrea Laing	Non-Executive Director	Various								✓ ³¹	✓	✓
Dr Martin Parkinson PSM	Secretary	Treasury	✓ ³²									
John Fraser	Secretary	Treasury	✓ ³³	✓	✓	✓	✓ ³⁴					

²⁵ Appointed on 1 January 2018. The Treasurer appointed Rosheen Garnon as Chair for a three-year period from 26 March 2020, and for a further three-year period until 26 March 2026

²⁶ Appointed on 1 July 2017. The Treasurer appointed Dr Jaques as Acting Chair of the Board for a period of three months from 11 July 2019, and a further period of three months ending on 10 January 2020

²⁷ Term ended 25 March 2023

²⁸ Appointed on 12 May 2021

²⁹ Appointed on 12 May 2021

³⁰ Appointed on 21 October 2021. Anthony Klein was also an Advisory Panel member until his appointment as a Board Member

³¹ Appointed on 21 October 2021

³² Term ended in December 2014

³³ Appointed December 2014

³⁴ Term ended 31 July 2018

Board Member	Position	Firm	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Phil Gaetjens	Secretary	Treasury					✓ ³⁵	✓ ³⁶				
Dr Steven Kennedy PSM	Secretary	Treasury						✓ ³⁷	✓	✓	✓	✓
Chris Jordan AO	Commissioner of Taxation	ATO	✓ ³⁸	✓	✓	✓	✓	✓	✓	✓	✓	✓
Peter Quiggin PSM, KC	First Parliamentary Counsel	Office of Parliamentary Counsel	✓ ³⁹	✓	✓	✓	✓	✓	✓	✓ ⁴⁰		
Meredith Leigh	First Parliamentary Counsel	Office of Parliamentary Counsel								✓ ⁴¹	✓	✓

³⁵ Mr Gaetjens was Secretary to the Treasury between 1 August 2018 and 30 August 2019

³⁶ Mr Gaetjens was Secretary to the Treasury between 1 August 2018 and 30 August 2019

³⁷ Dr Kennedy was appointed Secretary to the Treasury with effect from 2 September 2019

³⁸ Mr Jordan AO has been a member since the Board's inception in September 2000. Mr Jordan AO was Deputy Chair from January 2005 and was appointed to the position of Chair in June 2011. Mr Jordan AO retired from this position in December 2012 following appointment as Commissioner of Taxation, and then took up the position as an ex-officio member of the Board

³⁹ Mr Quiggin has been an ex officio member of the Board since January 2004

⁴⁰ Mr Quiggin was an ex officio member of the Board until 11 October 2021

⁴¹ Ms Leigh was appointed as First Parliamentary Counsel on 11 October 2021

List of Advisory Panel members since 2014 - 7 June 2023

AP member	Position	Firm	Year ending 30 June									
			2014	2015	2016	2017	2018	2019	2020	2021	2022	2023 ⁱⁱ
Michael Barbour	General Manager, Group Tax	Westpac			✓	✓	✓	✓	✓	✓	✓	✓
Paul Balkus	Partner	EY			✓	✓						
	Co-leader – Oceania Transfer Pricing	EY					✓	✓	✓	✓	✓	✓
Steve Baxter	Associate Director	Indirect Tax Consulting Group	✓									
	Director	Indirecttax.net		✓	✓	✓	✓					
	Director	Mazars (NSW) Pty Limited						✓	✓	✓	✓	✓
Patrick Broughan	Partner	Deloitte	✓	✓	✓	✓	✓	✓	✓	✓	✓	
	Deputy Chair	Australian Standfirst Board										✓
Michael Carruthers	Tax Services Director	Hayes Knight	✓	✓								
	Tax Director	Knowledge Shop			✓	✓	✓	✓	✓	✓	✓	✓
Andrew Clements	Partner	King & Wood Mallesons	✓	✓								
Peter Collins	Partner	PwC			✓	✓	✓	✓				

AP member	Position	Firm	Year ending 30 June									
			2014	2015	2016	2017	2018	2019	2020	2021	2022	2023 ⁱⁱ
John Condon	Regional Tax Manager	Australia & New Zealand, BP Australia	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>								
	Assistant Tax Director	BP Australia			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
Michael Croker	Tax Leader – Australia	CAANZ			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Stewart Cummins	Chief Financial Officer	Transpacific Industries Group Ltd	<input checked="" type="checkbox"/>									
	Chief Financial Officer	Vocation		<input checked="" type="checkbox"/>								
Jason de Boer	Partner – Tax	BDO			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Kristen Deards	Barrister	Banco Chambers	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>								
Philip Diviny	Partner	K&L Gates			<input checked="" type="checkbox"/>							
	Consulting Principal	Keypoint Law				<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>					
	Partner	Madgwicks Lawyers						<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

AP member	Position	Firm	Year ending 30 June									
			2014	2015	2016	2017	2018	2019	2020	2021	2022	2023 ⁱⁱ
Teresa Dyson	Partner	Deloitte			✓	✓						
	Consultant	McCullough Robertson					✓	✓				
Michael Fenner	Taxation Manager	Chevron			✓	✓	✓	✓	✓	✓	✓	✓
Mark Ferrier	Executive Director	Macquarie Capital Finance			✓	✓						
	Executive Director	Macquarie Group					✓	✓	✓	✓	✓	✓
Michael Flynn	SC, Barrister		✓	✓	✓	✓						
	QC, Barrister	Victorian Bar					✓	✓	✓	✓		
	KC, Barrister	Victorian Bar									✓	✓
Geoffrey Fooks	Group Taxation Manager	Westfarmers			✓	✓						
	General Manager, Group Taxation	Westfarmers					✓	✓	✓	✓	✓	✓
Steve Ford	Tax Partner	PwC			✓	✓	✓	✓	✓	✓	✓	✓
Dr Brett Freudenberg	Associate Professor — Taxation	Griffith University	✓	✓	✓	✓	✓					
	Professor — Taxation	Griffith University						✓	✓	✓	✓	✓

AP member	Position	Firm	Year ending 30 June									
			2014	2015	2016	2017	2018	2019	2020	2021	2022	2023 ⁱⁱ
Mark Friezer	Partner	Clayton Utz	☑	☑								
Tony Frost	Managing Director	Greenwoods & Herbert Smith Freehills	☑	☑	☑	☑	☑					
Peter Godber	Partner	Grant Thornton	☑	☑								
Mark Goldsmith	Partner	Deloitte	☑	☑	☑	☑	☑					
Heather Gray	Partner	Hall & Wilcox Lawyers	☑	☑	☑	☑	☑	☑	☑			
Don Green	Partner	EY	☑	☑								
Patrick Grob	Head of Tax	Suncorp	☑									
	Partner	Deloitte		☑								
Kevin Griffiths	Partner	EY			☑	☑	☑					
	Leader – Tax Division	EY						☑	☑	☑	☑	☑
Tony Greco	Senior Tax Adviser	Institute of Public Accountants			☑	☑	☑	☑				
	General Manager	Institute of Public Accountants							☑	☑	☑	☑

AP member	Position	Firm	Year ending 30 June										
			2014	2015	2016	2017	2018	2019	2020	2021	2022	2023 ⁱⁱ	
Michael Hay	Partner/Executive Director	Pitcher Partners	✓	✓									
Matt Hayes	Director – Tax	KPMG			✓	✓	✓	✓	✓	✓	✓	✓	
Stephen Healey	Partner	Deloitte	✓	✓									
	Partner	Grant Thornton			✓	✓	✓						
	Partner	RSM Australia					✓	✓	✓	✓	✓	✓	
Paul Hooper	Group Head of Tax	Lend Lease	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
Nick Houseman	Partner	PwC	✓	✓	✓	✓							
	Australian Transfer Pricing Leader	PwC					✓	✓	✓	✓			
	Transfer Pricing Partner	PwC									✓	✓	
Trevor Hughes	Partner	EY	✓	✓	✓	✓	✓						
Peter Janetzki	Partner	EY			✓	✓	✓	✓	✓	✓	✓	✓	
Anthony Klein	Partner	PwC	✓	✓	✓	✓	✓	✓	✓				
	Co-Founder	Tooronga Advisory									✓		

AP member	Position	Firm	Year ending 30 June									
			2014	2015	2016	2017	2018	2019	2020	2021	2022	2023 ⁱⁱ
Michael Lawry	Taxation Manager	Santos	✓	✓	✓	✓						
Jasmine Leonard	Principal Advisor — Tax Advisory	Rio Tinto			✓	✓	✓					
	General Manager – Global Tax Advisory	Rio Tinto						✓	✓	✓	✓	✓
Adam Levin	Senior Consultant	Jackson McDonald Lawyers	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Michael Longes	Head of Tax	Sunsuper Pty Ltd	✓	✓	✓	✓	✓					
	Tax Manager	Sunsuper Pty Ltd						✓	✓	✓	✓	
Alia Lum	Partner	KPMG				✓	✓	✓	✓	✓	✓	✓
James Macky	Partner	KPMG	✓	✓								
	National Leader, Tax Advisory Services	KPMG			✓	✓	✓					
	Partner	KPMG						✓	✓	✓	✓	✓
Larry Magid	Partner	Allens	✓	✓	✓							
	Consultant	Allens				✓	✓	✓	✓	✓	✓	

AP member	Position	Firm	Year ending 30 June									
			2014	2015	2016	2017	2018	2019	2020	2021	2022	2023 ⁱⁱ
Louise McBride	Barrister		✓	✓								
Anthea McKinnell	Taxation Manager	Woodside Energy Ltd	✓	✓								
	Vice President Treasury & Taxation	Woodside Energy Ltd			✓	✓	✓					
Jane Michie	Head of Group Tax	BHP Billiton			✓	✓	✓	✓	✓	✓		
	Non-Executive Director	Chubb									✓	
Mark Molesworth	Partner	BDO	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Ann O'Connell	Director of Studies, International Tax and Tax	Melbourne Law School	✓	✓	✓							
Frank O'Loughlin	Barrister		✓	✓								
Katrina Parkyn	Partner	Allens Linklaters	✓	✓								
	Partner	King & Wood Mallesons			✓	✓	✓	✓	✓	✓	✓	✓
Trevor Pascall	Partner	KPMG	✓	✓								

AP member	Position	Firm	Year ending 30 June									
			2014	2015	2016	2017	2018	2019	2020	2021	2022	2023 ⁱⁱ
Karen Payne	Partner	Minter Ellison	<input checked="" type="checkbox"/>									
Michael Perez	Partner	King & Wood Mallesons			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Professor Dale Pinto	Professor of Taxation Law	Curtin Law School, Curtin University	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Anthony Portas	Head of tax, Asia Pacific	Anglo American Metallurgical Coal Pty Ltd	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>								
	Partner	Minter Ellison			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
	General Manager Taxation	Rio Tinto					<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Tony Principe	General Manager, Taxation	Origin Energy	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>					
	Senior Tax Consultant	(Retired)						<input checked="" type="checkbox"/>				
	Associate Director – Tax	SineWing Australia							<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Richard Richards	Deputy Chief Financial Officer	Downer EDI	<input checked="" type="checkbox"/>									
	Chief Financial Officer	Seven Group Holdings		<input checked="" type="checkbox"/>								

AP member	Position	Firm	Year ending 30 June									
			2014	2015	2016	2017	2018	2019	2020	2021	2022	2023 ⁱⁱ
Brian Purdy	Head of Tax	South 32			✓	✓	✓	✓	✓	✓		
	Vice President – Tax and Treasury	South32									✓	✓
John Rawson	Partner	Deloitte			✓	✓	✓	✓	✓	✓	✓	✓
Premila Roe	Vice President Tax Asia Pacific	BHP Billiton			✓	✓						
	Vice President Tax APAC, EMEA and Transfer Pricing	BHP Billiton					✓	✓				
	Group Head of Tax	BHP Billiton							✓	✓	✓	✓
Hayden Scott	Partner	PwC	✓	✓	✓	✓	✓	✓				
	Tax Controversy Leader	PwC							✓	✓	✓	✓
Jeff Shaw	Senior Manager	NAB	✓	✓								
Shannon Smit	Director	Transfer Pricing Solutions			✓	✓	✓	✓	✓	✓	✓	✓
Andrew Smith	Barrister	University Chambers	✓	✓								

AP member	Position	Firm	Year ending 30 June									
			2014	2015	2016	2017	2018	2019	2020	2021	2022	2023 ⁱⁱ
Ken Spence	Special Counsel	Greenwoods & Freehills	✓	✓								
Steve Southon	Chief Tax Officer	NAB			✓	✓	✓	✓	✓	✓	✓	✓
Professor Miranda Stewart	Director	Tax and Transfer Policy Institute, ANU			✓	✓						
	Professor of Law	University of Melbourne					✓	✓	✓	✓	✓	✓
Ruth Stringer	Partner	Lander & Rogers	✓	✓								
	Partner	King & Wood Mallesons			✓	✓	✓					
Judy Sullivan	Partner	PwC	✓	✓	✓	✓	✓	✓	✓			
	Non-Executive Director	Judy Sullivan Consulting Pty Ltd								✓	✓	
Paul Suppree	Assistant Director	Corporate Tax Institute			✓	✓	✓	✓	✓	✓	✓	✓

AP member	Position	Firm	Year ending 30 June									
			2014	2015	2016	2017	2018	2019	2020	2021	2022	2023 ⁱⁱ
Reynah Tang	Partner	Corrs Chambers Westgrath Lawyers	☑									
	Partner	Johnson Winter & Slattery Lawyers		☑	☑	☑	☑					
	AM, Member	Victorian Civil and Administrative Tribunal						☑	☑	☑	☑	☑
Vic Timos	Group Tax Manager	Incitec Pivot Limited			☑	☑	☑	☑	☑	☑	☑	☑
Con Tragakis	Chairman of Partners	KPMG			☑	☑	☑					
William Thompson	Managing Partner, Brisbane	Minter Ellison	☑	☑	☑							
	Partner	Minter Ellison				☑	☑					
	Director	Thompson Group						☑	☑	☑	☑	
Coralie Trotter	Business Tax Manager, Integrated Gas	Shell Australia	☑	☑	☑	☑						
	Vice President Tax (Asia Pacific)	Shell					☑	☑	☑	☑	☑	☑

[illegible]

AP member	Position	Firm	Year ending 30 June									
			2014	2015	2016	2017	2018	2019	2020	2021	2022	2023 ⁱⁱ
Craig Yaxley	Partner	KPMG	<input checked="" type="checkbox"/>									

ⁱ Annual Report for the 2017-18 financial year was not published by the Board of Taxation. The information for the 2018 year is collected from the previous and next year's reports.

ⁱⁱ 2023 information is obtained from the Board of Taxation website – Advisory Panel membership listing.