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## **Appendix B – Hearings and witnesses**

Friday, 16 December 2011, Canberra

Department of the Treasury Mr Rob Dalla-Costa, Senior Adviser, Indirect Tax Division Mr Phil Bignell, Senior Adviser, Indirect Tax Division Institute of Chartered Accountants in Australia (ICAA) Ms Donna Bagnall, Senior Tax Consultant Mr Michael Evans, Chairman, Indirect Tax Committee 22