

Appendix 2

Submissions and additional documents

Submissions

Received in the 44th Parliament

- 1 Mr Eric Bruner
- 2 Mr Mark Lyons
- 3 Taxpayers Australia Limited
- 4 Aurizon
- 5 Queensland Nurses' Union
- 6 Toll Group
- 7 BWP Trust
- 8 Fortescue Metals Group Limited
- 9 Mr David Myer
- 10 ANZ
- 11 Stockland
- 12 Mr Berrick Boyd
- 13 Ms Eileen Ross
- 14 Community and Public Sector Union
- 15 Deloitte Touche Tohmatsu
- 16 Mirvac
- 17 Origin Energy Limited
- 18 Property Council of Australia
- 19 Ms Betty Lee McGeever
- 20 Mr Alan McGrath
- 21 Mr Alan Wilson
- 22 Associate Professor Antony Ting
- 23 Mr Ian Gillard
- 24 Emeritus Professor Marcus Wigan
- 25 Scentre Group
- 26 Sydney Airport
- 27 OZ Minerals Limited

- 28 Rio Tinto
- 29 DEXUS Property Group
- 30 Publish What You Pay Australia
- 31 Insurance Australia Group Limited
- 32 Australian Securities and Investments Commission
- 33 The Tax Institute
- 34 Computershare Limited
- 35 Woodside Energy Ltd
- 36 Asciano Limited
- 37 ResMed Ltd
- 38 Echo Entertainment Group Limited
- 39 PricewaterhouseCoopers
- 40 Cromwell Property Group
- 41 The GPT Group
- 42 Institute of Public Affairs
- 43 Challenger Limited
- 44 AMP Limited
- 45 Spark Infrastructure
- 46 James Hardie Industries
- 47 Orica Limited
- 48 Australian Taxation Office
- 49 Mr Kendall Lovett
- 50 Mr Rob Cannon
- 51 News Corp Australia
- 52 Glencore
- 53 Ernst & Young
- 54 Minerals Council of Australia
- 55 Transurban
- 56 Mr Martin Lock
- 57 Google Australia
- 58 Newcrest Mining Limited
- 59 Corporate Tax Association
- 60 GetUp

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- 61 Name Withheld
 - 62 The Australia Institute
 - 63 Lend Lease
 - 64 Professor Miranda Stewart, Tax and Transfer Policy Institute, Australian National University
 - 65 Mr Rob Wallace
 - 66 Apple
 - 67 ActionAid Australia
 - 68 Brambles Ltd
 - 69 Mr Andrew Noble
 - 70 Macquarie Group
 - 71 Financial Services Council
 - 72 Lee & Associates
 - 73 CPA Australia
 - 74 Uniting Church in Australia, Synod of Victoria and Tasmania
 - 75 Dr Roman Lanis and Mr Ross McClure, University of Technology, Sydney
 - 76 Dr John Miller AO
 - 77 Microsoft
 - 78 United Voice
 - 79 Tabcorp Holdings Limited
 - 80 Name Withheld
 - 81 BHP Billiton
 - 82 Confidential
 - 83 Name Withheld
 - 84 Confidential
 - 85 Centre for Tax Policy and Administration, OECD
 - 86 BWP Trust
 - 87 Business Council of Australia
 - 88 AGL Energy Limited
 - 89 IBM Australia & New Zealand
 - 90 Chartered Accountants Australia and New Zealand
 - 91 KPMG
 - 92 Infrastructure Partnerships Australia

- 93 Professor Kerrie Sadiq, QUT Business School
- 94 Macquarie Telecom
- 95 Mr David Allen
- 96 Name Withheld
- 97 Mr Charles Lowe
- 98 Squiz
- 99 Mr Pranay Bhattacharya
- 100 Confidential
- 101 Accommodation Association of Australia
- 102 Eli Lilly Australia
- 103 Medicines Australia
- 104 MSD
- 105 Johnson & Johnson Pty Ltd
- 106 Roche Products Pty Limited
- 107 GSK Australia
- 108 Novartis Australia
- 109 Sanofi
- 110 Pfizer Australia
- 111 AstraZeneca Australia
- 112 ALDI Australia
- 113 Costco Wholesale Australia
- 114 Santos Ltd
- 115 BP Australia Pty Ltd
- 116 ExxonMobil Australia Group of Companies
- 117 Viva Energy Australia Ltd
- 118 Caltex Australia
- 119 Shell Australia
- 120 Origin Energy Limited
- 121 Chevron Australia
- 122 Airbnb
- 123 Uber
- 124 International Transport Workers' Federation (ITF)
- 125 Broadspectrum Limited

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- 126 Dr Shumi Akhtar, The University of Sydney (Business School)
 - 127 Tax Justice Network Australia

Received in the 45th Parliament

- 128 Mr Dave Burrows
- 129 Dr Diane Kraal
- 130 Woodside Energy Ltd.
- 131 Australian Small Business and Family Enterprise Ombudsman
- 132 Greenpeace Australia Pacific
- 133 BHP Billiton
- 134 GetUp
- 135 Santos Ltd
- 136 Tax Justice Network - Australia
- 137 Australian Petroleum Production & Exploration Association
- 138 CPSU
- 139 Australian Taxation Office (ATO)
- 140 Australian National Audit Office
- 141 BP Developments Australia Pty Ltd
- 142 Shell Australia Pty Ltd
- 143 North West Shelf Project
- 144 Chevron Australia
- 145 ConocoPhillips Australia
- 146 Justice and International Mission Unit, Synod of Victoria and Tasmania,
Uniting Church in Australia
- 147 International Transport Workers Federation (Sydney Office)
- 148 Mr Kevin Morrison & Prof. Damien Giurco
- 149 Publish What You Pay Australia
- 150 INPEX
- 151 Business Council of Australia
- 152 WA Government
- 153 ExxonMobil Australia
- 154 Centre for Independent Studies (CIS)
- 155 Australian Securities and Investments Commission

- 156 Building and Wood Workers' International (BWI)
- 157 Electrical Trades Union of Australia
- 158 Mr Juan Carlos Boué
- 159 Mr Michael West
- 160 Tax Justice Network - Australia (TJN) and the Make Exxon Pay Coalition
- 161 Australian Workers' Union (AWU)
- 162 Professor David Peetz
- 163 ActionAid Australia
- 164 Australian Nursing and Midwifery Federation (ANMF)
- 165 Australian Council of Trade Unions (ACTU)
- 166 Jubilee Australia
- 167 The Australia Institute

Tabled documents

Received in the 44th Parliament

- 1 Document tabled by Professor Richard Vann at a public hearing held in Sydney on 8 April 2015.
- 2 Document tabled by Glencore at a public hearing held in Melbourne on 10 April 2015.
- 3 Document tabled by Rio Tinto at a public hearing held in Melbourne on 10 April 2015.
- 4 Document tabled by Caltex at a public hearing held in Sydney on 18 November 2015.
- 5 Document tabled by Chevron at a public hearing held in Sydney on 18 November 2015.
- 6 Document tabled by the Commissioner of Taxation at a public hearing held in Canberra on 21 April 2016.
- 7 Document tabled by Ms Marian Wilkinson at a public hearing held in Canberra on 21 April 2016.
- 8 Document tabled by Mr Ross McClure and Associate Professor Roman Lanis at a public hearing held in Canberra on 21 April 2016.

Tabled documents***Received in the 45th Parliament***

- 9 Document tabled by Chevron at a public hearing held in Perth on 28 April 2017.
- 10 Document tabled by Chevron at a public hearing held in Perth on 28 April 2017.
- 11 Document tabled by BHP Billiton at a public hearing held in Perth on 28 April 2017.
- 12 Document tabled by Tax Justice Network – Australia at a public hearing held in Canberra on 3 July 2017.
- 13 Document tabled by Publish What You Pay Australia at a public hearing held in Melbourne on 14 March 2018.
- 14 Document tabled by ExxonMobil Australia at a public hearing held in Melbourne on 14 March 2018.

Answers to questions on notice***Received in the 44th Parliament***

- 1 Answers to questions on notice from a public hearing held in Sydney on 8 April 2015, received from Professor Antony Ting on 23 April 2015.
- 2 Answers to questions on notice from a public hearing held in Canberra on 9 April 2015, received from KPMG on 23 April 2015.
- 3 Answers to questions on notice from a public hearing held in Melbourne on 10 April 2015, received from Mr Martin Lock on 23 April 2015.
- 4 Answers to questions on notice from a public hearing held in Sydney on 8 April 2015, received from the Property Council of Australia on 23 April 2015.
- 5 Answers to questions on notice from a public hearing held in Melbourne on 10 April 2015, received from PricewaterhouseCoopers on 24 April 2015.
- 6 Answers to questions on notice from a public hearing held in Canberra on 9 April 2015, received from EY on 24 April 2015.
- 7 Answers to questions on notice from a public hearing held in Sydney on 8 April 2015, received from the Australian Taxation Office on 24 April 2015.
- 8 Answers to questions on notice from a public hearing held in Canberra on 9 April 2015, received from the CPSU on 24 April 2015.
- 9 Answers to questions on notice from a public hearing held in Sydney on 8 April 2015, received from Microsoft on 24 April 2015.
- 10 Answers to questions on notice from a public hearing held in Melbourne on 10 April 2015, received from Deloitte on 24 April 2015.

- 11 Answers to questions on notice from a public hearing held in Sydney on 8 April 2015, received from Google Australia on 24 April 2015.
- 12 Answers to questions on notice from a public hearing held in Canberra on 9 April 2015, received from the Business Council of Australia on 24 April 2015.
- 13 Answers to questions on notice from a public hearing held in Melbourne on 10 April 2015, received from Glencore on 24 April 2015.
- 14 Answers to questions on notice from a public hearing held in Melbourne on 10 April 2015, received from BHP Billiton on 24 April 2015.
- 15 Answers to questions on notice from a public hearing held in Canberra on 9 April 2015, received from the Australian Securities and Investments Commission on 27 April 2015.
- 16 Answers to questions on notice from a public hearing held in Melbourne on 10 April 2015, received from Rio Tinto on 27 April 2015.
- 17 Answers to questions on notice from a public hearing held in Sydney on 8 April 2015, received from Apple Pty Limited on 28 April 2015.
- 18 Answers to questions on notice from a public hearing held in Sydney on 22 April 2015, received from the Australian Taxation Office on 1 May 2015.
- 19 Answers to additional questions on notice, received from Price Waterhouse and Coopers on 7 May 2015.
- 20 Answers to additional questions on notice, received from KPMG on 8 May 2015.
- 21 Answers to additional questions on notice, received from EY on 8 May 2015.
- 22 Answers to additional questions on notice, received from Google Australia on 8 May 2015.
- 23 Answers to additional questions on notice, received from Deloitte on 8 May 2015.
- 24 Answers to additional questions on notice, received from the Australian Taxation Office on 8 May 2015.
- 25 Answers to additional questions on notice, received from Fortescue Metals Group Limited on 8 May 2015.
- 26 Answers to additional questions on notice, received from Glencore on 12 May 2015.
- 27 Answers to additional questions on notice, received from Apple Pty Limited on 13 May 2015.
- 28 Answers to additional questions on notice, received from BHP Billiton on 15 May 2015.
- 29 Answers to additional questions on notice, received from News Corp Australia and dated 15 May 2015.

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- 30 Answers to additional questions on notice, received from Rio Tinto on 21 May 2015.
 - 31 Answers to additional questions on notice, received from Apple Pty Limited on 22 May 2015.
 - 32 Answers to additional questions on notice, received from Microsoft on 22 May 2015.
 - 33 Answers to additional questions on notice, received from Google Australia on 25 May 2015.
 - 34 Answers to additional questions on notice, received from BHP Billiton on 25 May 2015.
 - 35 Answers to questions on notice from a public hearing held in Sydney on 1 July 2015, received from the Australian Taxation Office on 14 July 2015.
 - 36 Answers to questions on notice from a public hearing held in Sydney on 1 July 2015, received from AstraZeneca on 9 July 2015.
 - 37 Answers to questions on notice from a public hearing held in Sydney on 1 July 2015, received from Johnson & Johnson on 16 July 2015.
 - 38 Answers to questions on notice from a public hearing held in Sydney on 1 July 2015, received from Merck, Sharp & Dohme (MSD) on 16 July 2015.
 - 39 Answers to questions on notice from a public hearing held in Sydney on 1 July 2015, received from Novartis on 16 July 2015.
 - 40 Answers to questions on notice from a public hearing held in Sydney on 1 July 2015, received from Pfizer on 16 July 2015.
 - 41 Answers to questions on notice from a public hearing held in Sydney on 1 July 2015, received from Roche on 16 July 2015.
 - 42 Answers to questions on notice from a public hearing held in Sydney on 1 July 2015, received from Sanofi on 16 July 2015.
 - 43 Answers to questions on notice from a public hearing held in Sydney on 18 November 2015, received from KPMG on 8 December 2015.
 - 44 Answers to questions on notice from a public hearing held in Sydney on 18 November 2015, received from the ATO on 9 December 2015.
 - 45 Answers to questions on notice from a public hearing held in Sydney on 18 November 2015, received from Deloitte on 9 December 2015.
 - 46 Answers to questions on notice from a public hearing held in Sydney on 18 November 2015, received from PWC on 9 December 2015.
 - 47 Answers to questions on notice from a public hearing held in Sydney on 18 November 2015, received from Chevron on 18 December 2015.
 - 48 Answers to questions on notice from a public hearing held in Sydney on 18 November 2015, received from Uber on 19 February 2016.

- 49 Answers to questions on notice from a public hearing held in Canberra on 21 April 2016, received from ATO on 5 May 2016.

Answers to questions on notice

Received in the 45th Parliament

- 50 Answers to questions on notice from a public hearing held in Perth on 28 April 2017, received from ATO on 9 May 2017.
- 51 Answers to questions on notice from a public hearing held in Perth on 28 April 2017, received from the WA Government on May 2017.
- 52 Answers to questions on notice from a public hearing held in Perth on 28 April 2017, received from Chevron on 26 May 2017.
- 53 Answers to questions on notice from a public hearing held in Perth on 28 April 2017, received from BP Australia Pty Ltd on 31 May 2017.
- 54 Answers to questions on notice from a public hearing held in Perth on 28 April 2017, received from Woodside Energy Ltd. on 2 June 2017.
- 55 Answers to questions on notice from a public hearing held in Perth on 28 April 2017, received from ExxonMobil Australia on 2 June 2017.
- 56 Answers to questions on notice from a public hearing held in Perth on 28 April 2017, received from BHP Billiton on 2 June 2017.
- 57 Answers to questions on notice from a public hearing held in Perth on 28 April 2017, received from Shell Australia on 2 June 2017.
- 58 Answers to questions on notice from a public hearing held in Canberra on 3 July 2017, received from ATO on 19 July 2017.
- 59 Answers to questions on notice from a public hearing held in Canberra on 3 July 2017, received from Treasury on 19 July 2017.
- 60 Answers to questions on notice from a public hearing held in Sydney on 22 August 2017, received from Google Australia on 10 September 2017.
- 61 Answers to questions on notice from a public hearing held in Sydney on 22 August 2017, received from Microsoft on 12 September 2017.
- 62 Answers to questions on notice from a public hearing held in Sydney on 22 August 2017, received from Apple Pty Ltd on 12 September 2017.
- 63 Answers to questions on notice from a public hearing held in Sydney on 22 August 2017, received from Facebook on 15 September 2017.
- 64 Answers to questions on notice from a public hearing held in Melbourne on 14 March 2018, received from ExxonMobil Australia on 6 April 2018.
- 65 Answers to questions on notice from a public hearing held in Melbourne on 14 March 2018, received from ATO on 6 April 2018.

- 66 Answers to questions on notice from a public hearing held in Melbourne on 14 March 2018, received from ATO on 10 April 2018.
- 67 Answers to questions on notice from a public hearing held in Melbourne on 14 March 2018, received from the Treasury on 30 May 2018.

Additional information***Received in the 44th Parliament***

- 1 Document provided by Professor Richard Vann following the public hearing held in Sydney on 8 April 2015.
- 2 Document provided by News Corp Australia following the public hearing held in Sydney on 8 April 2015.
- 3 Document provided by Deloitte Touche Tohmatsu following the public hearing held in Melbourne on 10 April 2015.
- 4 Document provided by Rio Tinto on 28 April 2015.
- 5 Document provided by the Australian Taxation Office on 1 May 2015.

Additional information***Received in the 45th Parliament***

- 6 Document provided by Professor Richard Vann following the public hearing held in Sydney on 4 July 2017.

Additional hearing information***Received in the 45th Parliament***

- 1 Hansard correction provided by Associate Professor Lanis following a public hearing held in Perth on 28 April 2017.

