

## Appendix 3

### Public hearings

*Sydney, 8 April 2015*

**Members in attendance:** Senators Canavan, Dastyari, Edwards, Ketter, Milne, Xenophon.

CARLSON, Mr Anthony, Member, New South Wales Branch, United Voice

CARNEGIE, Ms Maile, Managing Director, Google Australia

CLARKE, Mr Julian, Chief Executive Officer, News Corp Australia

CRANSTON, Mr Michael, Acting Second Commissioner, Compliance Group, Australian Taxation Office

DOYLE, Ms Kay, Member, New South Wales Branch, United Voice

HASTINGS, Ms Debbie, First Assistant Commissioner, Review and Dispute Resolution, Australian Taxation Office

HIRSCHHORN, Mr Jeremy, Deputy Commissioner, Public Groups, Australian Taxation Office

JORDAN, Mr Chris, Commissioner of Taxation, Australian Taxation Office

KING, Mr Tony, Managing Director, Australia and New Zealand, Apple Pty Ltd

KONZA, Mr Mark, Deputy Commissioner, International, Australian Taxation Office

MAKAS, Mr Manuel, Director and Head of Real Estate, Greenwoods & Herbert Smith Freehills

MIHNO, Mr Andrew, Executive Director, International and Capital Markets, Property Council of Australia

MILLS, Mr Andrew, Second Commissioner, Law Design and Practice, Australian Taxation Office

MORRISON, Mr Ken, Chief Executive Officer, Property Council of Australia

O'BYRNE, Mr David, National Secretary, United Voice

PANUCCIO, Ms Susan, Chief Financial Officer, News Corp Australia

SADIQ, Professor Kerrie, Private capacity

SAMPLE, Mr Bill, Corporate Vice-President, Worldwide Tax, Microsoft Corporation

TING, Associate Professor Antony Ka Fai, Private capacity

VANN, Professor Richard John, Private capacity

WARD, Mr Jason, Research Coordinator, United Voice

***Canberra, 9 April 2015***

**Members in attendance:** Senators Dastyari, Edwards, Ketter, Milne.

ATFIELD, Mr Michael, Manager, Corporate and International Tax Division, The Treasury

DENNISS, Dr Richard, Executive Director, The Australia Institute

GARNON, Ms Rosheen, National Managing Partner, Tax, KPMG

GROPP, Ms Lisa, Chief Economist, Business Council of Australia

HEFEREN, Mr Robert, Deputy Secretary, The Treasury

MCCULLOCH, Ms Luise, General Manager, Corporate and International Tax Division, The Treasury

MCKENNA, Mr Brendan, Manager, Corporate and International Tax Division, The Treasury

McLEOD, Mr Rob, Partner, EY

NIVEN, Mr Doug, Senior Executive Leader, Australian Securities and Investments Commission

PRICE, Mr John, Commissioner, Australian Securities and Investments Commission

PUGH, Ms Cathy, Community and Public Sector Union Section Councillor, Australian Taxation Office, and Community and Public Sector Union Delegate

RICHARDSON, Mr David, Senior Research Fellow, The Australia Institute

SAINT-AMANS, Mr Pascal, Director, Centre for Tax Policy and Administration, Organisation for Economic Co-operation and Development

STOJANOVSKI, Mr Pero, Senior Economist, Business Council of Australia

TANZER, Mr Greg, Commissioner, Australian Securities and Investments Commission

VAN BARNEVELD, Dr Kristin, Director of Research, Community and Public Sector Union

WARDELL-JOHNSON, Mr Grant, Partner in Charge, KPMG Tax Centre, KPMG

WATERS, Mr Alistair, National President, Community and Public Sector Union

WILLIAMS, Mr Glenn, Partner, EY

***Melbourne, 10 April 2015***

**Members in attendance:** Senators Canavan, Dastyari, Edwards, Ketter, Milne, Whish-Wilson, Xenophon.

BAINI, Mr Joseph, Private capacity

COLLINS, Mr Peter, National Leader, International Tax Services, PricewaterhouseCoopers

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CUDMORE, Mr Tony, President, Corporate Affairs, BHP Billiton  
DE NIESE Ms Michelle, Executive Director, Corporate Tax Association  
EDMANDS, Mr Phil, Managing Director, Rio Tinto Australia  
GROTH, Ms Sheridan, Company Secretary, Adani Mining Pty Ltd  
HUGHES, Mr Marcus, Group Manager, Taxation, Fortescue Metals Group Limited  
KHANDELWAL, Mr Praveen, Chief Financial Officer, Adani Mining Pty Ltd  
LOCK, Mr Martin, Private capacity  
McCARTHY, Ms Cassandra, Corporate Affairs, Australia, Glencore  
MICHIE, Ms Jane, Head of Group Tax, BHP Billiton  
PEARCE, Mr Stephen, Chief Financial Officer, Fortescue Metals Group Limited  
RILEY, Mr Paul, Partner, Head of Tax, Deloitte Touche Tohmatsu  
SEYMOUR, Mr Thomas, Managing Partner, Tax and Legal, PricewaterhouseCoopers  
SMITH, Mr Dominic, Tax Manager, Glencore  
STEWART, Professor Miranda, Director, Tax and Transfer Policy Institute  
SUPPREE, Mr Paul, Assistant Director, Corporate Tax Association  
TALINTYRE, Mr Nick, Australian Regional Finance Lead, Glencore  
WATKINS, Mr David, Partner, Leader of Tax Insights and Policy, Deloitte Touche Tohmatsu  
WOLFF, Ms Anne-Maree, General Manager, Taxation, Asia Pacific, Rio Tinto  
ZABAR, Mr Joseph, Director, Services Sustainability, UnitingCare Australia  
ZIRNSAK, Dr Mark, Director, Justice and International Mission Unit, Uniting Church in Australia,  
Synod of Victoria and Tasmania

*Sydney, 22 April 2015*

**Members in attendance:** Senators Dastyari, Edwards, Ketter, Milne, Xenophon.

HIRSCHHORN, Mr Jeremy, Deputy Commissioner, Public Groups, Australian Taxation Office

JORDAN, Mr Chris, Commissioner of Taxation, Australian Taxation Office

KONZA, Mr Mark, Deputy Commissioner, International, Australian Taxation Office

***Sydney, 1 July 2015***

**Members in attendance:** Senators Dastyari, Edwards, Milne, Xenophon.

DODD, Mr Paul, Finance Director, Merck, Sharp and Dohme

ECKELMANN, Dr Oliver, Chief Financial Officer, Roche Products Pty Ltd

FARQUHAR, Mr Simon, Chief Financial Officer and Company Secretary, Johnson & Johnson

FLETCHER, Mr Joseph, Finance Director, Eli Lilly Australia Pty Ltd

FORSTNER, Mr Marco, Financial Controller, Australia and New Zealand, AstraZeneca Pty Ltd

GALLAGHER, Mr David, Chairman and Managing Director, Pfizer Australia Pty Ltd

GEIGER, Ms Melissa, Global Head of Tax, GlaxoSmithKline

GEORGE, Mr Tony, Head of Finance Operations, Australia and New Zealand, Pfizer Australia Pty Ltd

JORDAN, Mr Chris, Commissioner of Taxation, Australian Taxation Office

KONZA, Mr Mark, Deputy Commissioner, Public Groups International, Australian Taxation Office

McALLISTER, Mr Laurie, Managing Director, Sanofi

McDONALD, Mr Geoffrey Michael, Vice President and General Manager, GlaxoSmithKline Australia Ltd

RICHARDS, Mrs Nicola, Head of Public Affairs and Policy, Merck, Sharp and Dohme

SHARKEY, Mr James, Director Market Access, External Affairs, Commercial Innovation and Legal, AstraZeneca Pty Ltd

SUNDARAM, Ms Malini, Country Chief Financial Officer, Novartis Australia

VITALIS, Ms Laurence, Chief Financial Officer, Sanofi Australia

WEINGROD, Ms Louise, Vice President, Global Taxation, Johnson & Johnson

***Sydney, 18 November 2015***

**Members in attendance:** Senators Back, Dastyari, Di Natale, Edwards, Ketter, McAllister, Xenophon.

BROWN, Mr Stuart, Tax Manager ExxonMobil Australia Group of Companies

COLLINS, Mr Peter, National Leader, International Tax Services, PricewaterhouseCoopers Australia

CONDON, Mr John, Assistant Tax Director, Fuels Asia Pacific, BP Australia Pty Ltd

HEPWORTH, Mr Simon, Chief Financial Officer, Caltex Australia

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HIRSCHHORN, Mr Jeremy, Deputy Commissioner, Public Groups, Australian Taxation Office

HOLMES, Mr Andy, Chief Operating Officer, Fuels Asia Pacific, and Country Head, BP Australia Pty Ltd

JORDAN, Mr Chris, Commissioner of Taxation, Australian Taxation Office

KITSCHKE, Mr Brad, Director of Public Policy, Australia and New Zealand, Uber Australia Pty Ltd

KONZA, Mr Mark, Deputy Commissioner, International, Australian Taxation Office

KRZYWOSINSKI, Mr Roy, Managing Director, Chevron Australia

LAWRY, Mr Michael, Tax Manager, Santos Ltd

LIM, Mr Peter, Executive General Manager, Legal and Corporate Affairs, and Company Secretary, Caltex Australia

LINKE, Mr David, National Managing Partner, Tax and Legal, KPMG

MACFARLANE, Mr CN (Sandy), Vice President and General Tax Counsel, Chevron Corporation

MCDONAGH, Mr Sam, Country Manager, Australia and New Zealand, Airbnb Australia Pty Ltd

McKINNELL, Ms Anthea, Vice President, Treasury and Taxation, Woodside Energy Ltd

MCLEAN, Mr Alan, Executive Vice President Taxation, Shell Australia

MCLEOD, Mr Rob, Tax Partner, Ernst & Young

MILLS, Mr Andrew, Second Commissioner, Law Design and Practice, Australian Taxation Office

MOSES, Ms Karen, Executive Director, Finance and Strategy, Origin Energy Ltd

OWEN, Mr Richard, Chairman, ExxonMobil Australia Group of Companies

PEACH, Ms Kris, Chair and Chief Executive Officer, Australian Accounting Standards Board

PRATT, Mr Greg, Executive Consultant, Ernst & Young

PRINCIPE, Mr Tony, General Manager, Taxation, Origin Energy Ltd

SEATON, Mr Andrew, Chief Financial Officer, Santos Ltd

SEYMOUR, Mr Thomas, Managing Partner, Tax and Legal, PricewaterhouseCoopers Australia

SMITH, Mr Andrew, Country Chair, Shell Australia

THOMSON, Mr Angus, Research Director, Australian Accounting Standards Board

TODD, Mr Brett, National Managing Partner, Tax, Deloitte Touche Tohmatsu

TREMAINE, Mr Lawrence John, Chief Financial Officer and Executive Vice President, Treasury and Taxation, Woodside Energy Ltd

WARDELL-JOHNSON, Mr Grant, Partner in Charge, Australian Tax Centre, KPMG

WATKINS, Mr David, Partner Tax Insights and Policy, Deloitte Touche Tohmatsu

WYATT, Mr Scott, Chief Executive Officer, Viva Energy Australia Pty Ltd

***Canberra, 21 April 2016***

**Members in attendance:** Senators Dastyari, Edwards, Ketter, Lambie, McAllister, Smith, Whish-Wilson, Xenophon.

AKHTAR, Dr Shumi, Senior Lecturer in Finance, Business School, University of Sydney

CRANSTON, Mr Michael, Deputy Commissioner, Private Groups and High Wealth Individuals, Australian Taxation Office

HIRSCHHORN, Mr Jeremy, Deputy Commissioner, Public Groups, Australian Taxation Office

JORDAN, Mr Chris, Commissioner of Taxation, Australian Taxation Office

KONZA, Mr Mark, Deputy Commissioner, International, Australian Taxation Office

LANIS, Associate Professor Roman, Associate Professor, University of Technology, Sydney

McCLURE, Mr Ross William, PhD Candidate and Casual Academic, University of Technology, Sydney

WILKINSON, Ms Marian, Journalist, Four Corners, Australian Broadcasting Corporation

ZIRNSAK, Dr Mark Andrew, Spokesperson, Tax Justice Network Australia

***Perth, 28 April 2017***

**Members in attendance:** Senators Dastyari, McAllister, Smith, Sterle, Whish-Wilson.

ABBOTT, Mr Anthony, Senior Vice-President, Corporate and Legal, Woodside Energy Limited ..... 29

BEAVEN, Mr Peter, Chief Financial Officer, BHP Billiton

BROWN, Mr Stuart, Tax Manager, ExxonMobil Australia

CAREY, Mr Michael John, Vice President, Finance, Australia and New Zealand, Shell Australia

CONDON, Mr John Edward, Director, BP Australia Group Pty Ltd

FENNER, Mr Michael, Taxation Manager, Chevron Australia

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FITZPATRICK, Ms Claire Helen, Managing Director, Exploration and Production Australia, BP Developments Australia Pty Ltd

GOVENDIR, Dr Brett, Academic, University of Technology Sydney

HEARNE, Mr Nigel, Managing Director, Chevron Australia

HIRSCHHORN, Mr Jeremy, Deputy Commissioner, Public Groups and International, Australian Taxation Office

KONZA, Mr Mark, Deputy Commissioner, International, Australian Taxation Office

LAINING, Mrs Andrea May, Country Tax Lead, Australia and New Zealand, Shell Australia

LANIS, Professor Roman, Associate Professor, University of Technology Sydney

LEWIS, Mr Marc, Global Head of Tax, Woodside Energy Limited

McCLURE, Mr Ross William, PhD Candidate, University of Technology Sydney

McKINNELL, Miss Anthea, Acting Chief Financial Officer, Woodside Energy Limited

MICHIE, Ms Jane, Group Tax Officer, BHP Billiton

MULLEN, Mr Noel, Deputy Chief Executive, Australian Petroleum Production & Exploration Association

NORRIS, Mr David Allan, General Manager, Royalties Branch, Department of Mines and Petroleum, Western Australia

OOSTING, Mr Paul, National Director, GetUp!

OWEN, Mr Richard, Chairman, ExxonMobil Australia

ROBERTS, Dr Malcolm, Chief Executive, Australian Petroleum Production & Exploration Association

SALMOND, Mr Graham, General Manager Australia, Petroleum Australia Production, BHP Billiton

WARD, Mr Jason, Spokesperson, Tax Justice Network Australia; Senior Global Strategist, International Transport Workers' Federation

WATSON, Mr Richard Kenneth, Executive Director, Economic, Department of Treasury, Western Australia

*Canberra, 3 July 2017*

**Members in attendance:** Senators Dastyari, Hume, McAllister, Whish-Wilson.

CALLAGHAN, Mr Michael, Private capacity

CATO, Ms Jessie, National Coordinator, Publish What You Pay Australia

DWYER, Mr Damian, Director, Economics, Australian Petroleum Production and Exploration Association

EDWARDS, Ms Heidi, Acting Manager Taxation, Santos Ltd

FRANCIS, Mr Geoff, Head of Secretariat, Petroleum Resource Rent Tax Review, Department of the Treasury

HIRSCHHORN, Mr Jeremy, Deputy Commissioner, Public Groups, Australian Taxation Office

KONZA, Mr Mark, Deputy Commissioner, International, Australian Taxation Office

KRAAL, Dr Diane, Private capacity

LAWRY, Mr Michael, Tax Consultant, Santos Ltd

MULLEN, Mr Noel, Deputy Chief Executive, Australian Petroleum Production and Exploration Association

NEILSON, Mr Anthony, Chief Financial Officer, Santos Ltd

REAKES, Mr Joshua, Acting Manager, Taxation and Analysis Section, Department of Industry, Innovation and Science

SHELDRIK, Mr Michael, General Manager, Onshore Energy Branch, Department of Industry, Innovation and Science

WARD, Mr Jason, Spokesperson, Tax Justice Network Australia

WILSON, Mr Bruce, First Assistant Secretary, Resources Division, Department of Industry, Innovation and Science

### *Sydney, 4 July 2017*

**Members in attendance:** Senators Hume, Ketter, McAllister, Whish-Wilson.

EMERSON, the Hon. Dr Craig, Private capacity

TING, Associate Professor Dr Antony, Private capacity

VANN, Professor Richard John, Private capacity

WEST, Mr Michael, Journalist and Proprietor, michaelwest.com.au

### *Sydney, 22 August 2017*

**Members in attendance:** Senators Hume, Ketter, McAllister, Xenophon.

ANSTIS, Mr Clark, Technical Principal, Australian Accounting Standards Board

BUHMAN, Mr John, Chief Financial Officer, IBM Australia and New Zealand

GOFF, Mr Daniel, Corporate Vice President WorldWide Tax, Microsoft Corporation

JORDAN, Mr Chris, Commissioner of Taxation, Australian Taxation Office

KING, Mr Tony, Managing Director, Apple Pty Ltd

KONZA, Mr Mark, Deputy Commissioner, Public Groups and International, Australian Taxation Office



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PEACH, Ms Kris, Chair, Australian Accounting Standards Board

PRICE, Mr Ted, Vice President of Tax and Treasury, Facebook Inc.

PURCELL, Mr Kerry, Managing Director, IBM Australia and New Zealand

RICHARDSON, Mr Damon, Director, International Tax, Google

ZIRNSAK, Dr Mark, Director, Social Justice, Uniting Church of Australia, Synod of Victoria and Tasmania

***Melbourne, 14 March 2018***

**Members in attendance:** Senators Cameron, Hume, Ketter, Kitching, Marshall.

BROWN, Mr Stuart, Tax Manager, ExxonMobil Australia

CAMPBELL, Mr Roderick, Research Director, Australia Institute

CATO, Ms Jessie, National Coordinator, Publish What You Pay Australia

FLETCHER, Dr Luke, Executive Director, Jubilee Australia Research Centre

HARDGROVE, Mr Craig, Chief Financial Officer, ExxonMobil Australia

HIRSCHHORN, Mr Jeremy, Deputy Commissioner, Public Groups and International, Australian Taxation Office

KONZA, Mr Mark, Deputy Commissioner, Public Groups and International, Australian Taxation Office

McCALLUM, Mr Lance, National Campaign Coordinator, Australian Council of Trade Unions

McCULLOUGH, Mr Paul, Division Head, Revenue Group, Corporate and International Tax Division, Department of the Treasury

OWEN, Mr Richard, Chairman, ExxonMobil Australia

POTTS, Mr William, Senior Adviser, Revenue Group, Corporate and International Tax Division, Department of the Treasury

SHIELDS, Mr Tony, Adjunct Fellow, Australia Institute

WARD, Mr Jason, Spokesperson/Researcher, Tax Justice Network – Australia and Make Exxon Pay Coalition

WATTS, Mr Christopher, Social Policy Advisor, Australian Council of Trade Unions

