

Appendix 1

Submissions received

No.	Submitter
1	The Tax Institute
2	Deloitte
3	Australian Council of Social Service
4	Australian Council of Trade Unions
5	KPMG
6	Chartered Accountants Australia and New Zealand
7	Business Council of Australia

Correspondence received

- 1 Correspondence received from the Australian Manufacturing Workers' Union on 27 September 2016.

