

Appendix 1

Submissions received

Submission Number	Submitter
1	The Tax Institute
2	Teys Australia
3	Community and Public Sector Union (CPSU)
4	Council of Small Business Australia (COSBOA)
5	PricewaterhouseCoopers (PwC)
6	Law Council of Australia
7	Tax Justice Network Australia
8	Family Office Institute Australia
9	Ernst & Young

