## **APPENDIX 1**

## **Submissions Received**

## Submission Number

Number	Submitter
1	J. Levitt
2	CONFIDENTIAL
3	R. Dwyer
4	T. Warr
5	Tax Agents' Boards
6 & 6a	Australian Association of Professional Bookkeepers Ltd
7	Australian Bookkeepers Network
8	The Fourth Wave (Australia) Pty Ltd
9	The Fourth Wave (Australia) Pty Ltd and others
10	NOAH Consulting Pty Ltd
11	I. Steward
12 & 12a	Institute of Certified Bookkeepers Ltd
13	Composite Group
14	H&R Block
15 & 15a	P. Davis & P. Polgar
16	Aditus Consulting Pty Ltd
17 & 17a	Treasury
18	CPA Australia Ltd
19	Association of Taxation and Management Accountants
20	A. O'Mahony
21	T. Freund
22	Financial Planning Association of Australia Ltd
23	BSI Services Pty Ltd
24, 24a & b	Association of Accounting Technicians Australia
25	National Institute of Accountants
26	Law Council of Australia Taxation Committee
27	Taxation Institute of Australia
28	Commonwealth Ombudsman
29	Association of Certified Bookkeepers Inc.
30	Institute of Chartered Accountants in Australia
31	D. Smith
32	Michael Johnson Associates Pty Ltd
33	Institute of Actuaries of Australia
34	Michael Johnson Associates
35	CONFIDENTIAL
36	Australian Institute of Quantity Surveyors (AIQS)