

## Appendix D: Consultation

### Public meetings and focus groups

Information on the public meetings and focus groups is on the Australia's Future Tax System website ([www.taxreview.treasury.gov.au](http://www.taxreview.treasury.gov.au)), including the report from Colmar Brunton Social Research.

### Public consultation meeting dates and attendees

Five hundred people attended a public consultation meeting.

No.	City	Dates	Review Panel Member attending	Attendees
1	Brisbane	Monday 16 March 2009	Ken Henry	43
2	Darwin	Monday 16 March 2009	Greg Smith	15
3	Perth	Tuesday 17 March 2009	Greg Smith	39
4	Sydney	Wednesday 18 March 2009	John Piggott	78
5	Wagga Wagga	Wednesday 18 March 2009	John Lonsdale — Treasury	12
6	Canberra	Thursday 19 March 2009	Greg Smith	49
7	Melbourne	Monday 23 March 2009	Greg Smith	144
8	Geelong	Tuesday 24 March 2009	John Piggott	50
9	Hobart	Wednesday 25 March 2009	John Piggott	24
10	Adelaide	Thursday 26 March 2009	Jeff Harmer	46
			<b>Total</b>	<b>500</b>

## Focus group meeting dates and attendees

Thirteen focus groups were conducted, with 100 people attending. Details of the focus groups are shown in the table below.

No.	Group	Location	Attendees
1	Small business operators (mix of industry, employing vs non-employing)	Sydney Wednesday 8 April 2009	8
2	Small business operators (including at least 4 farmers)	Shepparton Tuesday 7 April 2009	8
3	Individuals — single people (taxpayers), full-time wage and salary earners, under 30 years, no children, including 2–3 part-time students	Melbourne Monday 6 April 2009	7
4	Individuals — mix of people who receive income support (3), retired people (pension recipients, minimum 2) and people who work part-time	Melbourne Monday 6 April 2009	6
5	Individuals — general taxpayers, 45–55 years	Sydney Wednesday 8 April 2009	8
6	Individuals — people who work part-time, 30+ years	Brisbane Tuesday 14 April 2009	8
7	Individuals — from families with children (4 with pre-school age children and 4 with older dependent children)	Townsville Wednesday 15 April 2009	8
8	Individuals — general taxpayers, 30–45 years	Lismore Tuesday 14 April 2009	10
9	Individuals — general taxpayers, 30–45 years	Perth Monday 20 April 2009	9
10	Individuals — people who receive income support (Disability Support Pension, Carers' Payment, Newstart Allowance or Austudy)	Adelaide Wednesday 15 April 2009	8
11	Individuals — from families with older dependent children (female)	Adelaide Wednesday 15 April 2009	7
12	Small business operators (mix by industry and employing vs non-employing)	Brisbane Thursday 14 April 2009	6
13	Small business operators (mix by industry and employing vs non-employing)	Perth Monday 20 April	7
<b>Total</b>		<b>13</b>	<b>100</b>

## Stakeholder meetings

The Review Panel and the Secretariat met with more than 130 stakeholders and attended stakeholder events throughout the Review. This included the following programmed stakeholder meetings and consultations.

Meetings	Stakeholder organisations
Stakeholder meetings — round 1 22 October 2008 to 24 October 2008 Sydney, Melbourne & Canberra	Association of Superannuation Funds of Australia (ASFA) Australian Chamber of Commerce and Industry (ACCI) Australian Conservation Foundation (ACF) Australian Council of Social Service (ACOSS) Australian Council of Trade Unions (ACTU) Australian Local Government Association (ALGA) Business Coalition for Tax Reform (BCTR) Business Council of Australia (BCA) Corporate Tax Association (CTA) CPA Australia (CPAA) Institute of Chartered Accountants in Australia (ICAA) Investment and Financial Services Association (IFSA) Taxation Institute of Australia (TIA)
Stakeholder meetings on retirement incomes 6 March 2009 and 9 March 2009 Sydney & Melbourne	Association of Superannuation Funds of Australia (ASFA) Australian Council of Social Service (ACOSS) Australian Council of Trade Unions (ACTU) Australian Institute of Superannuation Trustees (AIST) CPA Australia (CPAA) Financial Planning Association (FPA) Institute of Actuaries of Australia (IAA) Institute of Chartered Accountants in Australia (ICAA) Investment and Financial Services Australia (IFSA) Self-Managed Super Funds Professionals' Association of Australia (SPAA) Taxation Institute of Australia (TIA)
1 June 2009 Canberra	Global Foundation
Stakeholder meetings — round 2 3 June 2009 to 5 June 2009 Sydney, Melbourne & Canberra	Australian Bankers' Association (ABA) Australian Conservation Foundation (ACF) Australian Local Government Association (ALGA) Business Coalition for Tax Reform (BCTR) Business Council of Australia (BCA) CPA Australia (CPA Australia) Federal Chamber of Automotive Industries (FCAI) Institute of Chartered Accountants in Australia (ICAA) Insurance Council of Australia (ICA) National Council of Women of Australia (NCWA) National Foundation for Australian Women (NFAW) Property Council of Australia (PCA) Women's Electoral Lobby (WEL)
21 August 2009 Sydney	Infrastructure Australia

Meetings	Stakeholder organisations
Business consultation 15 October 2009 Sydney	Australian Chamber of Commerce and Industry (ACCI) Australian Industry Group (AIG) Business Coalition for Tax Reform (BCTR) Business Council of Australia (BCA) Corporate Tax Association (CTA) CPA Australia (CPAA) Deloitte Ernst & Young Group of 100 Institute of Chartered Accountants in Australia (ICAA) Ken Spence of Greenwoods & Freehills KPMG PriceWaterhouseCoopers Taxation Institute of Australia
Community Tax Forum 20 October 2009 Canberra	Australian Conservation Foundation (ACF) Australian Council of Social Service (ACOSS) Australian Council of Trade Unions (ACTU) Consumers' Federation of Australia (CFA) Community Tax Forum independent Chair <u>Independent experts:</u> Allens Arthur Robinson Australia Institute Monash University University of Canberra
5 November 2009 Canberra	Minerals' Council of Australia

## Speeches

Around 30 speeches and presentations were provided to a diverse audience. The following speeches are available on the Australia's Future Tax System website ([www.taxreview.treasury.gov.au](http://www.taxreview.treasury.gov.au)).

15 October 2009	<i>Lessons from tax reform past</i> Address to the Committee for Economic Development of Australia (CEDA) Dr Ken Henry, Chair, Australia's Future Tax System
1 October 2009	<i>Towards a better taxation of savings</i> Address to the Australian Conference of Economists Business Symposium Dr Ken Henry, Chair, Australia's Future Tax System
17 September 2009	<i>Tax reform – future direction</i> Minerals Council of Australia's Biennial Tax Conference 2009 David Parker, Executive Director, Revenue Group, Treasury
21 August 2009	<i>Perspectives on company tax</i> Australia New Zealand Leadership Forum Dr Ken Henry, Chair, Australia's Future Tax System
19 August 2009	<i>Taxation reform and fiscal federation – implications of Australia's Future Tax System review</i> Australian Economic Forum Dr Ken Henry, Chair, Australia's Future Tax System
3 April 2009	<i>How much inequity should we allow?</i> Australian Council of Social Service National Conference Dr Ken Henry, Chair, Australia's Future Tax System
27 March 2009	<i>The future of State revenue</i> 2009 Commissioners' Conference Dr Ken Henry, Chair, Australia's Future Tax System
13 March 2009	<i>Confidence in the operation of the tax system</i> Taxation Institute of Australia conference Dr Ken Henry, Chair, Australia's Future Tax System
23 February 2009	<i>A tax system for Australia in the global economy</i> Australian Business Tax Reform in Retrospect and Prospect colloquium Dr Ken Henry, Chair, Australia's Future Tax System
12 November 2008	<i>Towards a tax and transfer system of human scale</i> National Press Club Dr Ken Henry, Chair, Australia's Future Tax System

## Submissions

The Review invited two rounds of submissions. The first round of submissions closed on 17 October 2008 and informed the Review Panel's consultation paper. The second round of submissions included submissions on retirement incomes, which closed on 27 February 2009, and general submissions, which closed on 1 May 2009. Input received after these dates was considered by the Review Panel up until 1 November 2009.

The Review received over 1,500 submissions and over 4,600 items of correspondence. Submissions lodged up until 30 September 2009 are available on the Australia's Future Tax System website ([www.taxreview.treasury.gov.au](http://www.taxreview.treasury.gov.au)), except where authors requested confidentiality, or whose submissions contained personal information. The following is a list of people and organisations that made non-confidential submissions.

A.S. Turner & Associates	Anstey, H	Association of Superannuation Funds of Australia
Abacus Australian Mutuels	ANZ	
ACT Department of Treasury	Armitage, S	Atheist Foundation of Australia
ACT Government	Armstrong, R	AusBiotech
ACT Peak Oil Inc	Arnold Milton Pty Ltd	Austen, M
Adam, K	Arthur, D	Australand Holdings Limited
Adams, J	Ashcroft, F	Australasian Fleet Managers Association
Ahmed, K	Asia Pacific Travel Retail Association	Australasian Institute of Mining and Metallurgy and the Women in Mining Networking Committee
Alcohol Education Rehabilitation Foundation	Association for Good Government	Australasian Railway Association
Alexander, B	Association of Consulting Engineers	Australia Council for the Arts
Alexander, T	Association of Former Employees of Asian Development Bank	Australia ICOMOS
Allan, M	Association of Former Members of the South Australian Parliament	Australia New Zealand Leadership Forum
Allatt, C	Association of Independent Retirees	Australia New Zealand Secular Association
Allen, DCK	Association of Mining & Exploration Companies	Australian Association of Former International Civil Servants
Allen, P	Association of Neighbourhood Houses & Learning Centres	Australian Automobile Association
ALP Adamstown Branch	Association of NZ Retirees in Australia	
AMP Limited		
Anderson, A		
Anderson, G		
Andersson, M		
Anglican Church Diocese of Sydney		
Anglicare Australia		

Australian Bankers' Association	Australian Financial Markets Association	Australian Pensioners and Superannuants League WA
Australian Bicycle Council	Australian Food and Grocery Council	Australian Petroleum Production & Exploration Association
Australian Chamber of Commerce and Industry	Australian Forest Growers	Australian Private Equity and Venture Capital Association
Australian Charity for the Children of Vietnam	Australian Foundation Investment Company	Australian Publishers Association
Australian Communications and Media Authority	Australian General Practice Network	Australian Rail Track Corporation
Australian Conservation Foundation	Australian Health Ministers' Conference	Australian Religious Response to Climate Change
Australian Council for International Development	Australian Historic Motoring Association	Australian Shareholders' Association
Australian Council of National Trusts	Australian Hotels Association (NSW)	Australian Shipowners Association
Australian Council of Public Sector Retiree Organisations	Australian Human Rights Commission	Australian Social Inclusion Board
Australian Council of Social Service	Australian Information Industry Association	Australian Society of Authors
Australian Council of Trade Unions	Australian Institute of Aboriginal and Torres Strait Islander Studies	Australian Taxation Reform Group Inc
Australian Council of Wool Exporters & Processors	Australian Institute of Petroleum	Australian Taxation Solutions
Australian Council on Smoking and Health	Australian Institute of Policy and Science	Australian Trucking Association
Australian Duty Free Association	Australian Institute of Superannuation Trustees	Australian Wine and Brandy Corporation
Australian Employee Ownership Association	Australian Investors' Association	Aveling, B
Australian Evangelical Alliance and Missions Interlink	Australian Libertarian Society	AXA Asia Pacific Holdings Limited
Australian Federation of Disability Organisations	Australian Liquefied Petroleum Gas Association	Axiom Wealth Pty Ltd
Australian Finance Conference	Australian Listed Investment Companies Association	Ayres, A
Australian Financial Centre Forum	Australian Local Government Association	Bailey, C
	Australian Network of Environmental Defender's Offices	Baker, G
		Baker, R
		Ball, C
		Bardell, B
		Batallion Legal

Batten, P	British American Tobacco Australia	Camera land Camera House and Duty Free
Baulch, K	Brons, C	Cameron, S
Beal, G	Brons, R	Campbell, J
Belani, D	Brooker, R	Campbell, W
Bergman, T	Brookes, J	Cancer Council and National Heart Foundation
Bernstone, R	Brooks, G	Cane, M
Bhati, U N	Brotherhood of St Laurence	Care Australia
Bicycle Network	Broughton, J	Career Industry Council of Australia
Bicycle Victoria	Brown, C	Carers Australia
BicycleNSW	Brown, L	Carlisle, J
BIKESydney	Brown, M	Carrad, H
Biofuels Association of Australia	Brown, S G	Carson, A
Biotech Daily	Brown, T	Carter, J
Birdseye, C	Browne, A	Cassidy, R
Bishop, P	Browne, M	Catherine Brown & Associates P/L and Alice Macdougall of Freehills Lawyers
Blackburn, J	Bruinsma, R	Catholic Health Australia
Blake Dawson	Bryce, L	Catholic Social Justice Commission
Blanchard, R	Buch, I	Catholic Social Services Australia
Blandthorn, I	Buchler, D	Centre for Policy Development
Blows, M & J	Bunting, R	Cesta, D
Blunt, E	Burfitt, H	Challenger Financial Services Group
Board of Airline Representatives Australia	Burke, G	Chamber of Commerce & Industry Queensland
Boden, A	Bus Industry Confederation	Chamber of Commerce and Industry of Western Australia
Bolan, M	Business & Professional Women Australia	Changemakers Australia
Bond, G	Business Coalition for Tax Reform	Chapman, G
Boroondara City Council	Business Council of Australia	Chapman, I
Bowhill, S	Business Tax and Regulation Reference Group	Chiveralls, K
BP Australia	But, M	
Braby, R	Butters, J	
Breen, I	Butterworth, P	
Brewers Association of Australia & New Zealand	Callinan, C J	
Brisbane Airport Corporation		
Brisbane-Webb, P		



CHOICE	Consumer Action Law Centre	Davey, K
Cielinski, J	Consumer Credit Legal Centre (NSW) Inc	Davies, G
City of Mandurah	Conyers, A	Davies, T
City of Sydney	Cord, S	Davis, A
Clark, J	Corporate Super Association	Daw, S
Clarke, B	Corporate Tax Association and Ernst & Young	Dawes, M
Clayton Utz & North Australian Aboriginal Justice Agency Ltd	Corporate Taxpayers Group – New Zealand	Dawson, S
Clean Energy Council	Cossar, G	De Hoedt, S
Cleary, L	COTA Over 50s Ltd	De la Rue, I
Cloud No.9	Council for the Australian Federation	Defence Force Welfare Association
Clubs Australia	Council of Single Mothers and their Children	Diageo Australia
Coard, P	Cox, C	Diment, A
Coca Cola Amatil	Cox, J	Dinse, G
Cochlear Ltd	Cox, K	Distilled Spirits Industry Council of Australia
Cole, A	CPA Australia	Ditchburn, P
Collins, A	Cracknell, K	Dixon Advisory & Superannuation Services Pty Ltd
Combined Pensioners and Superannuants Association of NSW	Craig, J	Doherty, M
Commerce Queensland	Craig, T	DomGas Alliance
Commissioners for Children and Young People	Crisafi, S	Dooleys, S
Communications Electrical Plumbing Union Retired Members Association	Crisp, P	Doring, A
Communities@Work	Croke, G	Downing, R
Community and Public Sector Union	Cross, R W	Drew, Dr L
Community Housing Federation of Australia	CSR Limited	Duffy, GL & YM
Compleat Interiors P/L	Cullen, P	Duffy, G
Condon, Thomas	Curnow, R	Duffy, M
Connelly, Paul	Curtin, M	Duigu, G
Construction, Forestry, Mining and Energy Union	Curtin, T	Dunnill, M
	Curtis, C	Dunsford, G
	Cycling Promotion Fund	Durney, J
	Daly, D	Durnin, J
	Danila Dilba Health Biluru Butji Binnilutlum Medical Service	Duty Free World Council
		Dwyer, T
		ECA Consulting
		Edgerton, Dr B
		Ellett, G

Ellis, J	Frazer, M	Group of 100
Ellison, R	Freudenberg, B	Gulf Savannah Development
Emerald Chamber of Commerce Inc	Frost, K	Gull Group
Emerson, MP C	Fullarton, L	Gunn, R
Employee Ownership Group	Fundraising Institute Australia	Haar, A
Erwin, R	Gale, I	Hagstrom, E
Etax Accountants	Gallagher, A	Hailes, R
Evans, B	Gasteen, P	Hajszan, W
Evans, Dr M	Gaunt, R	Halacas, C
Evans, N	Gayler, D	Hall, C
Fairhall, L	Gebhardt, A	Hall, G
Falzon, B	Geelong Chamber of Commerce	Hall, M & J
Farquharson, R	Georgist Education Association Inc	Hall, T
Farthing, A	Gibson, D	Hamilton, R
Federal Chamber of Automotive Industries	Gifford, E J	Hamilton, S
Feitsma, H	GM Holden	Hammer, M
Fels, R	Gnieslaw, I	Hancock, G
Fennessy, K	Goegan, P	Haniszewski, S
Fernandez, P	Goodall, D	Harris, G
Financial Planning Association of Australia Limited	Goodwin, K	Harrison, I
Financial Services Tasmania	Goodyear, M	Harrison, S
Fisher, G	Gordon, T	Hart, R
Fisk, S	Grage, P	Hassed, M
Fitzgerald, J	Graham, J	Hawkins, G
Flanagan, A	Graham, L	Hayes, T
Fletcher, B	Grant Thornton Australia Ltd	Health Insurance Restricted Membership Association of Australia
Flinders University	Grant, I	Hearn, W
Floyd, S	Grant, P	Heart Foundation
Ford, M & N	Gray, M	Heathers, J
Foresters ANA Mutual Society Ltd and Parent to Parent Association Queensland	Gray, S	Hemlof, L E K
Fraser, B	Greening Australia	Henderson, B
	Greenpeace Australia Pacific Ltd	Henderson, D
	Greenspeed Pty Ltd	Henkel, G
	Griffin, P	Heritage Council of Victoria
		Heron, S

Hestelow, J	Institute of Actuaries of Australia	Killeen, H
Highfield, R	Institute of Chartered Accountants in Australia	King, G
Hignett, C	Insurance Australia Group	Kirk, T
Hill, R & E	Insurance Council of Australia	Koci, S
Hinson, K	International Institute for Self-governance	KPMG
HLB Mann Judd	InterPrac Financial Planning	Kunath, M
Hobbs, A	Investment & Financial Services Association Ltd	La Trobe University and RMIT University
Hodgkinson, N	Ireland, D	Lagarenne, B
Hodgson, P	Irving, A	Laird, P
Hoff, B	Isakov, M	Lance, J
Hogbin, J	Isolated Children's Parents' Association of NSW	Land & Environment Planning
Holland, F	IUCN World Commission on Protected Areas Oceania	Land Values Research Group
Holland, P	Jablonka, I	Lang, L
Hollingsworth, D	Jackson, R	Laris, P
Holmes, P	Jacobi, M	Larsen, E
Homan, S	Jamieson, L	Larson, R
Homesafe Solutions	January, M	Law Institute of Victoria
Hotel Motel & Accommodation Association	Jensen, D	Law, C & A
Housing Industry Association	Jensen, G	Lawrence, J
Howell, R	Jervis-Read, R	Lawrence, P
Hughes, S	Johannessen, E	Lawson, W
Hunt Partners Solicitors on behalf of Bindaree Beef	Johanson, A	Leabrook Estate Wines
Hurley, S	Johnston, A	Leaver, G
Hurley, T	Johnston, M	Leeson, R
Hutchings, S	Kavanagh, B	Lefevre, K
Independent Distillers Australia	Keats, R	Legge, D
Indigenous Higher Education Advisory Council	Kenna, J	Lend Lease Corporation
Industry Funds Forum	Kenrick, R	Lesbian & Gay Solidarity
Industry Super Network	Kern, L	Leslie, R
Infrastructure Partnerships Australia	Keys, N	Lester, D
ING Australia		Lester, R
		Lester, T
		Lewis, B
		Liepins, D
		Lifschitz, S

Lim, L L	McDowall, K I	Moreton Bay Regional Council
Lincolne Scott	McEwen, S	Morgan, G
Little, R	McGreevy, S	Morgan, J
Liverpool Plains Land Management Inc	McIlroy, K	Morgan, T
Local Government Association of South Australia	McIntosh, S	Morre, J
Lodge, J	McIntyre, C	Moss, H
Loring, P	McIntyre, P	Motor Trades Association of Australia
Lorkin Delper Harris	McKinna, I	Motorcycle Riders Association of Queensland
Lowcock, M	McMillan Shakespeare	Moult, J
Lowry, D	McPherson, M	Municipal Association of Victoria
LPG Australia	Media, Entertainment & Arts Alliance	Murphy, T
Lucas, S	Medicines Australia	Music Council of Australia
MacDonald, C	Melrose, S	National Association of Forest Industries
MacDonald, R	Mercer WealthSolutions	National Council of Women of Australia
Macfarlan Lane Pty Ltd	Meriton Apartments	National Council of Women of Western Australia
Mackenzie, G	Metropolitan Transport Forum	National Disability Services
Maclean, N	Meyer, J	National Drug Research Institute
Madell, B	Meyer, N	National Employment Services Association
Madigan, R	Midas Insurance Brokers	National Ethnic Disability Alliance
Maher, V	Middleton, D	National Farmers Federation
Maitland RSL Sub Branch	Mihaljevic, M	National Foundation for Australian Women
Maloney, S	Mills, A	National Independent Retailers Association
Manildra Group	Minerals Council of Australia	National Information Centre on Retirement Investments
Mannison, M	Mitchell, D	National Institute of Accountants
Mareeba District Fruit and Vegetable Growers Association	MLC and NAB Wealth	
Maritime Union of Australia	MND Australia	
Martin, B	Moffet, R	
Martin, P	Montfort International PLC	
Mason, C	Moody, T	
Master Builders Australia Inc.	Moon, B	
Matthews, G & C	Moore, C	
Mawdsley, A	Moore, J	
	Moore R	
	More, T	
	Moreland City Council	

National Insurance Brokers Association	NSW Federation of Housing Associations	People for Ecologically Sustainable Transport
National Preventative Health Taskforce	NSW Government	Permaculture North
National Road Freighters Association	Nygren, G	Petersen, B
National Roundtable of Nonprofit Organisations	Nyst, E	Peters-Fawcett, M
National Seniors Australia	O'Brien, P	Peterson, T
National Tax and Accountants Association	O'Connell, A	Peterson, V
National Tertiary Education Union	O'Donnell, C	Pettigrew, J S
National Tourism Alliance	O'Donnell, J	Pfizer Australia
National Transport Commission	O'Malley, I	Philanthropy Australia Inc
National Union of Students	One Nation Queensland Division	Philip Morris Ltd
National Welfare Rights Network	O'Neill, P	Phillips, M
Nature Conservation Trust of NSW	Onkaparinga Exporters Club	Phillips, S
Nelson, K	Orams, W	Philps, N
New Internationalist Publications Pty Ltd	Ord, M	Piggott, R
Newman, N	Owners Corporations Victoria	Pinniger, G
Nguyen, D	Oxfam Australia	Pirie, R
Nichols, P	Pace, J	Pitcher Partners Advisors
Noack, J	Pacheco, V	PKF Chartered Accountants & Business Advisers
Nock, T	Pacific Brands Ltd	Police Federation of Australia
Non-Smokers Movement of Australia Inc	Parish, D	Policy Centre Australia
Northern Rivers Social Development Council	Parke, MP M	Pollard, P
Northern Territory Government	Parkes, L	Pope, J
Notholt, P	Partington, R	Porter, E
Nott, A	Pascher, F	Portnoy, A
NSW Business Chamber	Paskin, J	Pottsville Beach Neighbourhood Centre Inc
	Passant, J	Practical Ecology P/L
	Paterson, R	PricewaterhouseCoopers — Australia
	Paul Laris and Associates	PricewaterhouseCoopers — New Zealand
	Payne, E	Prince, A
	Pears, Adj Prof A	Pritchard, C
	Peck, C	Property Council of Australia
	Pedal Power	
	Pennington, J	
	Penrith City Council	
	Pension Reforms	

Property Investment Essentials	Reynolds, D	Schorel-Hlavka, G
Prosper Australia	Reynolds, M	Schwab, S
Prout, R	Rheem Australia Pty Ltd	Scolyer, D
Prudames, G & A	Rice Warner Actuaries	Secular Party of Australia
Public Interest Advocacy Centre	Richard Lester Consulting	Securities & Derivatives Industry Association
Public Interest Law Clearing House	Richardson, J	Seda Opals Pty Ltd
Public Transport Users Association Victoria	RL Lewis Pty Ltd	Self Managed Super Fund Professionals' Association
Purdue, B	RMIT University	Sellar, E
Pursehouse, G	Roberts, A	Senior Australians Equity Release Association of Lenders
Putland, G	Roberts, D	Seret, D
QANTAS Airways Ltd	Roberts, G W	Seth-Purdie, R
Queensland Government	Robinson, M	Seve, J
Queensland Resources Council	Romano, E	Seventh-day Adventist Church
Rac, M	Ronan, N	Severn, Z
RACQ	Rose, A	Sexton, R
Raicu, S	Rose, K	Sheeran, J
Rainbow, J G	Ross Edwards & Associates Pty Ltd	Shell Company of Australia
Rantzen, J	Rowan, P	Shrapnel, J & J
Rationalist Society of Australia	Rowland, J	Singer, D
Read, G	Rowland, P	Skinner, B
Real Estate Institute of Australia	Royal Australasian College of Physicians	Skipworth, G
Reddyhough, J	Royal Flying Doctor Service	Smart Salary
Redmond, T	RSPCA	Smartsuper
Regional Aviation Association of Australia	Rumney, C	Smith, D
Rehbein, R	Runnalls, J	Smith, J
Reis, C	Russell-Stone, C	Smith, M
Renewable Fuels Australia	S.A. Sports Federation Inc	Smith, N
Renton, N	SA Superannuants	Smith, R
Restaurant and Catering Australia	Sach, R	Smith, R L
Revenue Review Foundation	Salvation Army	Smith, R
	Saunders, G	Smithers, G
	Saxton, I	Smokeless Tobacco Action Group
	Scarf, G	Snowball, C
	Schaper, PC	
	Schlottmann, E	

South Australian Farmers' Federation	Tasmanian Department of Environment, Parks, Heritage and the Arts	Total Environment Centre
South Australian Government	Tasmanian Government	Tourism and Transport Forum
South Australian Government Superannuated Employee Association	Tasmanian Heritage Council	Tourism Western Australia
Spain, D	Taxation Institute of Australia	Towers Perrin
Spakia Pty Ltd	Taxpayers Australia	Townsend, T
Sporting Wheelies and Disabled Association	Taylor, B	Toyota Finance Australia Ltd
Spry, S	Taylor, N	Triumph Sports Owners Association of WA
St.Vincent de Paul Society	Teece, P	Trotter, G
Stafford, J	Telstra	Trustee Corporations Associations of Australia
Standley, S	Thackeray, I	Tucker, B
Stanford, C	Thackrah, D	Tuckerman, P
State Library of Western Australia	The Australia Institute Ltd	Turner, P
Steel, D	The Australian Lung Foundation	Udell, A
Steiner, C	The Church of Jesus Christ of Latter-Day Saints	UniSuper
Stephens, I	The Geelong Chamber of Commerce	Uniting Church in Australia
Stewart, M	The Nature Conservancy Australia	UnitingCare Australia
Stoner, A	The Nuance Group	UnitingJustice Australia
Stuart, B	The Smith Family	University of Auckland Retirement Policy and Research Centre
Such, MP B	The Tax Base Pty Ltd	University of Melbourne Law School
Sullivan, L	The Treasury - Inland Revenue, New Zealand	Urban Development Institute of Australia
Sully, P	Thian, D	Urban Taskforce Australia
Summer, B	Thomas, G	Varley, C
Summers, B	Thompson, D	Verick, A S
Superannuated Commonwealth Officers' Association	Thompson, G	VicSport
Superannuation Information Centre	Thomson, M	Victorian Farmers Federation
Swainston, J	Thorp, D	Victorian Government
Tanner, R	Thorpe, G	Victorian Land Tax Coalition
Tanswell, K	Tieman, D	Virgin Blue Airlines Pty Ltd
Tasmanian Association of Microbrewers	Tipping Point Institute Pty Ltd	Wagner, R
	Tomlinson, J	Waldie, J

Walker, C	West-Newman, S	Wittwer, S
Walker, G	Wheatley, H	Women's Action Alliance
Walker-Roberts, B	White, E	Women in Social & Economic Research
Walker-Rolls, A	Whitlam, C	Women's Electoral Lobby Australia
Wallace, MP C	Whitton, E	Women's Health Victoria
Walshaw, T	Wickham, D	Woods, F
Ward, A	Wilden, J	Woodside Energy Ltd
Ward, D	Wilkes, V	Woodward, L
Ward, M	Wilkin-Smith, T	Woolworths Limited
Warneford, R	Wilkinson, G	World Vision Australia
Waters, H	Will, N	Wren, M
Watt, W	Williams, J	Wright, M C
Way, M	Williams, N	WWF-Australia
WB Financial	Williams, N	Wynn, R
Webb, J	Williams, R	Xiao, C
Webster, S	Williams, S	Young, D
Weir, O	Willoughby City Council	Young, J
Wells, J	Wilson, RH	YWCA Australia
Western Australian Department of Indigenous Affairs	Wilson, R	Zeitoun, A
Western Australian Government	Winemakers' Federation of Australia	
	Winthrop, R	
	Withers, A	