



Second Commissioner of Taxation

25 September 2015

Ms Filomena Piffaretti
Committee Clerk
Standing Committee on Legislation
Legislative Council
Parliament House PERTH WA 6000

Dear Ms Filomena Piffaretti

Thank you for the invitation to make a submission to the Standing Committee on Legislation in respect of the Bell Group Companies (Finalisation of Matters and Distribution of Proceeds) Bill currently before the Western Australian Parliament.

Given that the Commissioner of Taxation is a statutory officeholder appointed under Commonwealth legislation it is not considered appropriate for him to comment on the possible actions of a State Parliament. The Commissioner would consider what effect, if any, the legislation has upon the administration of the Commonwealth taxation system if the legislation is passed.

Yours sincerely

A handwritten signature in blue ink, appearing to read 'Andrew Mills'.

Andrew Mills
Second Commissioner