



Second Commissioner of Taxation

13 October 2015

Mr Alex Hickman
Advisory Officer (Legal)
Standing Committee on Legislation
Legislative Council
Parliament House, Perth
Western Australia 6000

Dear Mr Hickman

I refer to your email of 6 October 2015 requesting the Commissioner of Taxation to provide feedback on the Bell Group Companies (Finalisation of Matters and Distribution of Proceeds) Bill.

As noted in my letter of 25 September 2015, as a statutory officer the Commissioner will be required to consider what effect the legislation has upon the administration of the Commonwealth taxation system if the legislation is passed. At this stage, the Commissioner simply notes that the apparent intention of the Bell Bill, if enacted in its current form, is that it should constrain the Commissioner's capacity to administer the income tax laws according to their terms. In this context it is noted that other creditors have publicly referred to the apparent inconsistency between the Bill and the Commonwealth income tax law. Also it is noted that some of the recently introduced amendments to the Bill would appear to be inconsistent with the Bill stated purpose of reducing litigation and expediting finalisation of the outstanding issues.

The Commissioner continues to be willing to work with the liquidator and other creditors to bring the various Bell Group matters to resolution.

Yours sincerely

Andrew Mills
Second Commissioner

Public / Internet

21/10/15