



23 November 2018

Mr Warwick Anderson  
General Manager, Network Finance and Reporting  
Australian Energy Regulator  
GPO Box 520  
Melbourne VIC 3001

**REVIEW OF TAX REGULATORY APPROACH 2018**

Dear Mr Anderson

The Australian Taxation Office (ATO) welcomes the opportunity to make a written submission to the Australian Energy Regulator's Review of Tax Regulatory Approach 2018 Discussion Paper.

The ATO would like to offer its assistance to the AER in its consideration of alternative design and administration methods that would take into account the AER's role in serving the long term interests of consumers, as set out in the National Electricity Objective and National Gas Objective.

The ATO is also keen to look at ways to share information and expertise that will better inform the AER's regulatory decisions.

Please contact the following individuals if you have any queries:

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Yours faithfully,

[REDACTED]

Jeremy Hirschhorn  
Deputy Commissioner  
Public Groups and International  
Australian Taxation Office