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Sent: Monday, 28 May 2018 2:06 PM
To: TaxReview2018
Cc: Green, Melinda
Subject: Review of regulatory tax approach

Dear Mr Anderson

Thank you for the opportunity to inform the AER's review of its regulatory tax approach.

On consideration, it is difficult for us to comment on the tax positions of other entities in different company structures. It would require us to commission tax experts to provide a credible contribution. Given the complexity of this review, we consider the best way forward for the AER is to engage experts to provide advice and to use publicly available information to gather insights into underlying tax information, including statutory accounts and tax transparency reports.

We look forward to continuing to support the AER in its work.

Thanks

Carmel

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