

s 22

From:
Sent:
To:

s 22

Monday, 3 August 2015 4:49 PM

s 22

Subject:
Attachments:

BEPS Advisory Group Meeting: Agenda & materials [DLM=For-Official-Use-Only]

Agenda - BEPS Advisory Group Meeting 5 August 2015
s 22

Importance:

High

Hi all

Please find attached Wednesday's draft agenda and three further documents:

- s 22
-
-

These documents must not be circulated further.

Please let me know if there are further items you would like on the agenda for discussion.

Kind regards



s 22

The Treasury
Langton Crescent
Parkes ACT 2600
Phone s 22
s 22 @treasury.gov.au

s 22

From: s 22
Sent: Tuesday, 4 August 2015 7:09 PM
To: s 22
Cc: s 22
Subject: Re: MAAL - further consultation [SEC=UNCLASSIFIED]

Thanks s . We hope to share it with s 22 . he'll be at our meeting on Thursday as well. I won't send it until tomorrow so if you have any further instructions do let us know before then. Many thanks for the opportunity to comment on this.

Kind regards

s 22

s 22

----- Original message -----

From: s 22
Date: 04/08/2015 17:57 (GMT+10:00)
To: s 22
Cc: s 22 @TREASURY.GOV.AU>
Subject: MAAL - further consultation [SEC=UNCLASSIFIED]

Dear s 22 ,

s 22

You will see that we have not yet addressed the example s 22 raised in its submission but we have given it some thought and look forward to discussing it with you on Thursday.

Kind regards,

s
22

The Treasury , Langton Crescent, Parkes ACT 2600

s 22

[@treasury.gov.au](mailto:s22@treasury.gov.au)

s 22

s 22

Subject: Meeting with s 22 on MAAL [DLM=For-Official-Use-Only]
Location: Conference Room s 22

Start: Thu 6/08/2015 9:30 AM
End: Thu 6/08/2015 10:30 AM
Show Time As: Tentative

Recurrence: (none)

Meeting Status: Not yet responded

Organizer: s 22
Required Attendees: [Redacted]

Hello all,

Meeting request for meeting with s 22

As per their email the topic is:

- s 22 [Redacted]
- [Redacted]

Regards,

s 22 [Redacted]

The Treasury, Langton Crescent, Parkes ACT 2600

s 22 [Redacted]
[Redacted]@treasury.gov.au

*****MEETING INVITATION*****

Meeting ID: s 22
Meeting Password: Not required

<<<<<<<<<< DIAL-IN DETAILS >>>>>>>>>

Internal access: s 22
External access: s 22 [Redacted]
International Access: s 22 [Redacted]

s 22

From: s 22
Sent: Thursday, 6 August 2015 9:31 AM
To: s 22
Cc: s 22
Subject: RE: MAAL - further consultation [SEC=UNCLASSIFIED]

Dear s 22

s 22

Kind regards,

s

From: s 22
Sent: Thursday, 6 August 2015 9:20 AM
To: s 22
Cc: s 22
Subject: RE: MAAL - further consultation [SEC=UNCLASSIFIED]

Hi s

Just a heads up FYI ahead of our meeting today, I haven't managed to send this to s yet but will do so after the meeting.

Kind regards
s 22

From: s 22 @TREASURY.GOV.AU
Sent: Tuesday, 4 August 2015 5:58 PM
To: s 22 >
Cc: s 22 @TREASURY.GOV.AU>
Subject: MAAL - further consultation [SEC=UNCLASSIFIED]

Dear s 22 ,

s 22



You will see that we have not yet addressed the example s 22 raised in its submission but we have given it some thought and look forward to discussing it with you on Thursday.

Kind regards,

s
22

The Treasury , Langton Crescent, Parkes ACT 2600

s

s 22

[@treasury.gov.au](mailto:treasury.gov.au)

s 22

s 22

Subject: Treasury / s 22 discussion re: progress on the ED on Tax Laws Amendment (Tax Integrity Multinational Anti Avoidance Law) Bill 2015.

Location: s 22

Start: Thu 6/08/2015 9:30 AM
End: Thu 6/08/2015 10:30 AM
Show Time As: Tentative

Recurrence: (none)

Organizer: s 22

Dear All,

As discussed with s 22 recently, this time has been arranged to talk through progress on the ED on Tax Laws Amendment (Tax Integrity Multinational Anti Avoidance Law) Bill 2015.

Meeting / call details as follows:

Date: Thursday, 6th August

Time: 9.30am

Dial-in details: s 22

Office Address: s 22

To assist with meeting room logistics, please advise if you will be attending in person or dialling in.

Kind regards
s 22

s 22

Subject: FW: Confidential - MAAL draft legislation [SEC=UNCLASSIFIED]
Location: MeetingPlace: S 22 D: S 22

Start: Tue 25/08/2015 3:30 PM
End: Tue 25/08/2015 5:00 PM

Recurrence: (none)

Meeting Status: Not yet responded

Organizer: s 22

-----Original Appointment-----

From: s 22
Sent: Friday, 21 August 2015 6:40 PM
s 22

Subject: Confidential - MAAL draft legislation [SEC=UNCLASSIFIED]
When: Tuesday, 25 August 2015 3:30 PM-5:00 PM (UTC+10:00) Canberra, Melbourne, Sydney.
Where: MeetingPlace: S 22 ID: S 22

Hi all

Thank you for agreeing to participate in a conference call to discuss the latest draft of the Multinational Anti-avoidance Law legislation. The conference call has been arranged for **Tuesday 25 August 2015, 3.30-5pm**.

As the legislation is being expedited to be introduced to Parliament, we are holding this targeted confidential consultation to canvass whether you have any major concerns with the latest draft of legislation. As such, please do not circulate this invite further.

If you have any concerns with the legislation, we would appreciate it if you could raise these with us either during the call or shortly after the call.

Attached is a working draft of the legislation. There are some more changes that we are working through, but I think they will probably come too late to consult, but we can talk you through the direction of these changes.

Cheers

s 22

s 22

s 22 [@treasury.gov.au](mailto: @treasury.gov.au)

*****MEETING INVITATION*****

Meeting ID: s 22

Meeting Password: Not required

<<<<<<<< DIAL-IN DETAILS >>>>>>>>

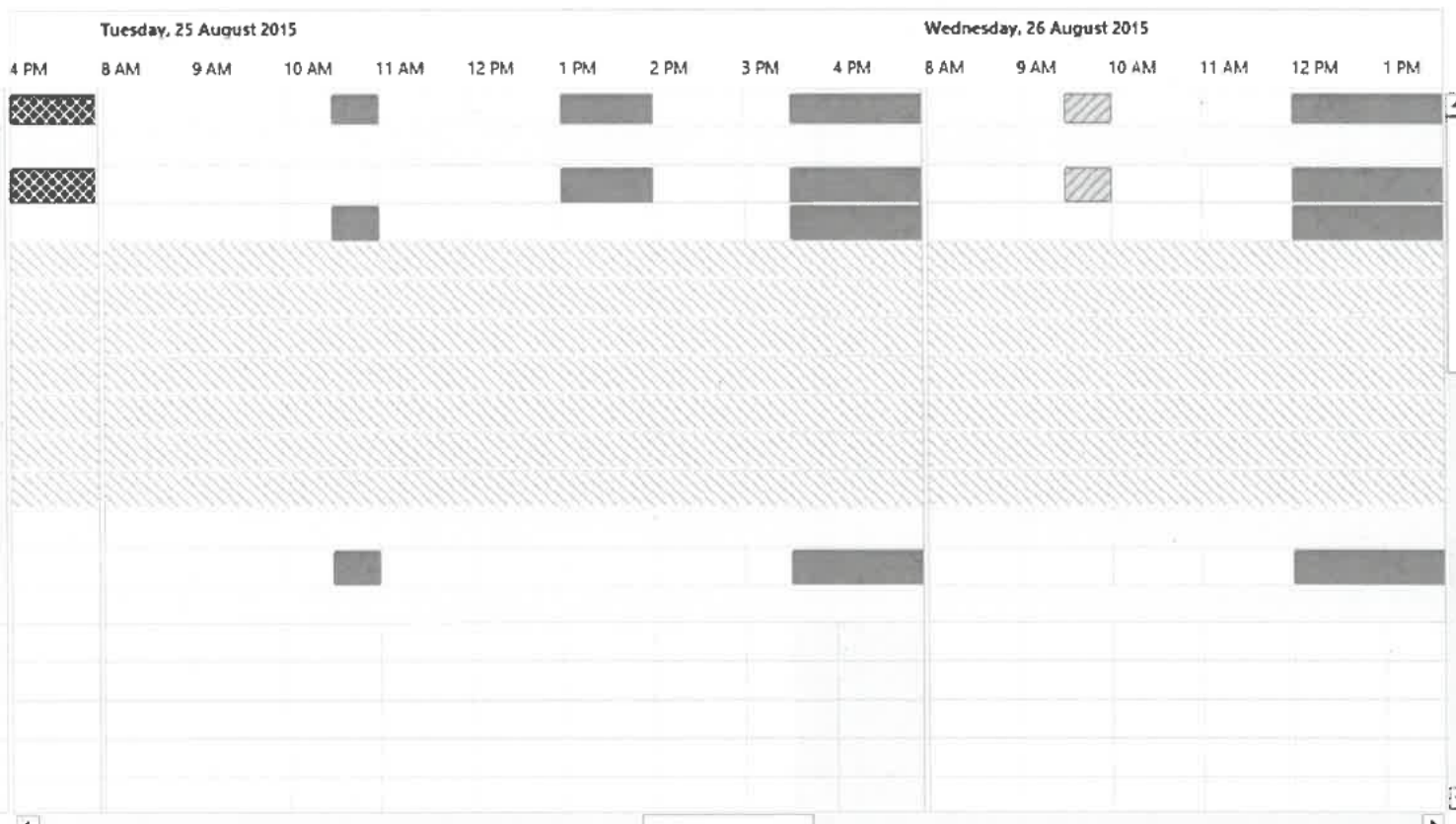
Internal access: s 22

External access: s 22

International Access: s 22

Start time Tue 25/08/2015 3:30 PM
End time Tue 25/08/2015 5:00 PM

- All Attendees
 - Required Attendee
- s 22



s 22

Subject: Confidential - MAAL draft legislation [SEC=UNCLASSIFIED]
Location: MeetingPlace: S ID: S

Start: Tue 25/08/2015 3:30 PM
End: Tue 25/08/2015 5:00 PM
Show Time As: Tentative

Recurrence: (none)

Meeting Status: Not yet responded

Organizer: s 22
Required Attendees: [Redacted]

Hi all

Thank you for agreeing to participate in a conference call to discuss the latest draft of the Multinational Anti-avoidance Law legislation. The conference call has been arranged for **Tuesday 25 August 2015, 3.30-5pm**.

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If you have any concerns with the legislation, we would appreciate it if you could raise these with us either during the call or shortly after the call.

Attached is a working draft of the legislation. There are some more changes that we are working through, but I think they will probably come too late to consult, but we can talk you through the direction of these changes.

s 22
[Redacted]

Cheers
s 22

[Redacted]

[Redacted]
[Redacted]
[Redacted] [@treasury.gov.au](mailto: [Redacted]@treasury.gov.au)

*****MEETING INVITATION*****

Meeting ID: s 22

Meeting Password: Not required

<<<<<<<< DIAL-IN DETAILS >>>>>>>>>

Internal access: s 22

External access: s 22

International Access: s 22

s 22

Subject: Confidential - MAAL draft legislation [SEC=UNCLASSIFIED]
Location: MeetingPlace:s 22 ID: s 22

Start: Wed 26/08/2015 4:30 PM
End: Wed 26/08/2015 5:30 PM
Show Time As: Tentative

Recurrence: (none)

Meeting Status: Not yet responded

Organizer: s 22
Required Attendees: s 22

Hi all

Thank you for agreeing to participate in a conference call to discuss the latest draft of the Multinational Anti-avoidance Law legislation.

As the legislation is being expedited to be introduced to Parliament, we are holding this targeted confidential consultation to canvass whether you have any major concerns with the latest draft of legislation. As such, please do not circulate this invite further.

If you have any concerns with the legislation, we would appreciate it if you could raise these with us either during the call or shortly after the call.

Attached is a working draft of the legislation. There are some more changes that we are working through, but I think they will probably come too late to consult, but we can talk you through the direction of these changes.

s 22

Cheers

s 22

s 22

s 22@treasury.gov.au

*****MEETING INVITATION*****

Meeting ID: s 22

Meeting Password: Not required

<<<<<<<< DIAL-IN DETAILS >>>>>>>>

Internal access: s 22

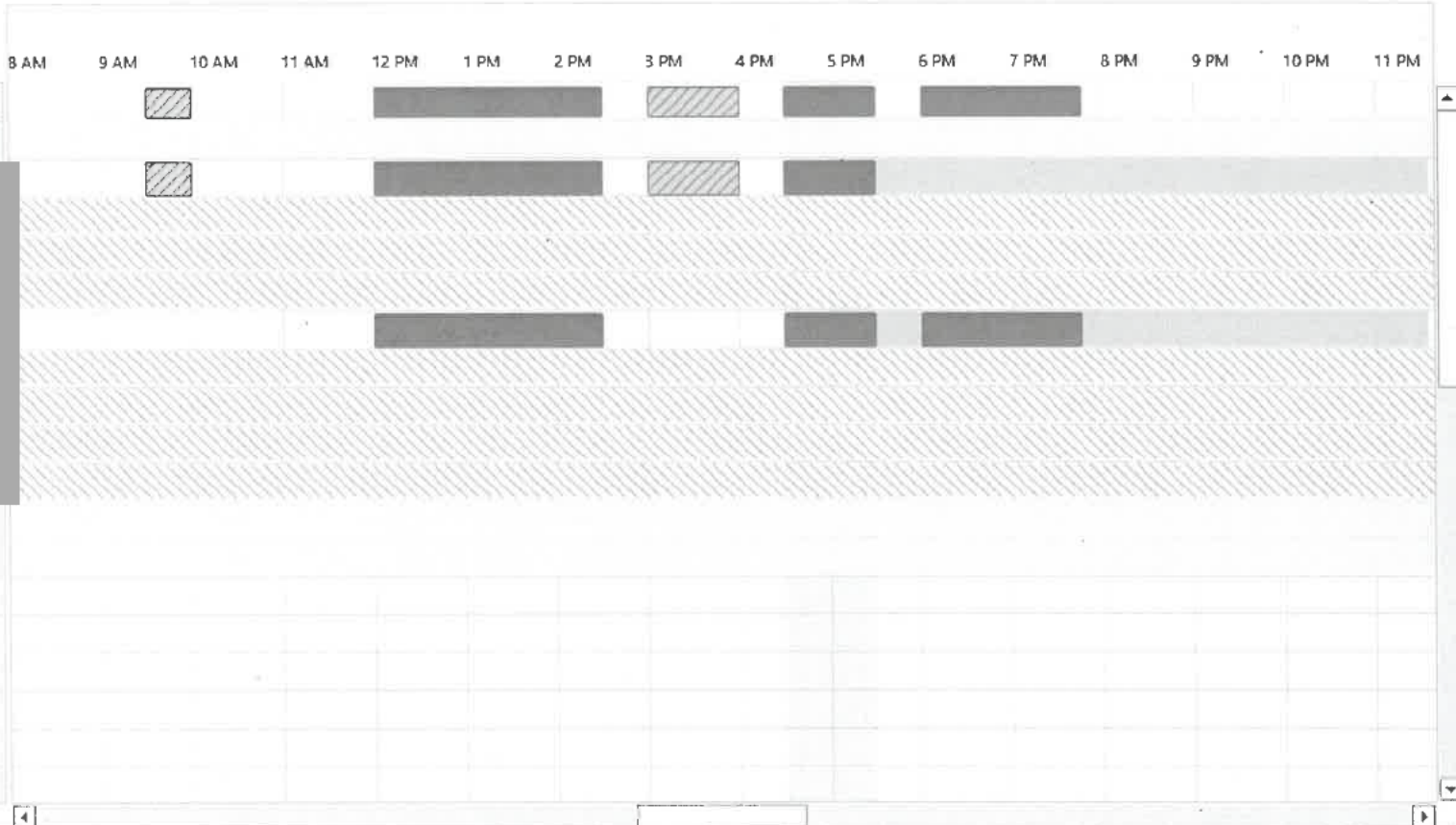
External access: s 22

International Access: s 22

Start time Wed 26/08/2015 4:30 PM
End time Wed 26/08/2015 5:30 PM

8 AM 9 AM 10 AM 11 AM 12 PM 1 PM 2 PM 3 PM 4 PM 5 PM 6 PM 7 PM 8 PM 9 PM 10 PM 11 PM

- All Attendees
- Required Attendee
- S 22
- Optional Attendee
- Resource (Room or Equipment)



Busy Tentative Out of Office Working Elsewhere No Information Outside of working hours

100%

harmonie



s 22

From: s 22
Sent: Tuesday, 25 August 2015 3:18 PM
To: s 22
Subject: Re: Confidential - MAAL draft legislation: proposed s177DA example
Attachments: s 22

s 22

s 22

s 22

s 22

Date: 24/08/2015 10:34 PM
Subject: Confidential - MAAL draft legislation: proposed s177DA

s 22

s 22



Apologies in advance because these comments are all brief but, given the urgency, I thought it may help to jot them down before the call tomorrow.

Cheers

s 22



s 22





Date: 24/08/2015 05:31 PM
Subject: Re: Confidential - MAAL draft legislation [SEC=UNCLASSIFIED]

All,
Just a short note in advance of the call tomorrow so that you can consider two points.

s 22





> On 21 Aug 2015, at 6:47 pm, s 22 @TREASURY.GOV.AU>
wrote:

>
> Hi all
>

> Thank you for agreeing to participate in a conference call to discuss the latest draft of the Multinational Anti-avoidance Law legislation. The conference call has been arranged for Tuesday 25 August 2015, 3.30-5pm.

>
> As the legislation is being expedited to be introduced to Parliament, we are holding this targeted confidential consultation to canvass whether you have any major concerns with the latest draft of legislation. As such, please do not circulate this invite further.

>
> If you have any concerns with the legislation, we would appreciate it if you could raise these with us either during the call or shortly after the call.

>
> Attached is a working draft of the legislation. There are some more changes that we are working through, but I think they will probably come too late to consult, but we can talk you through the direction of these changes.

>
> Cheers
> s 22



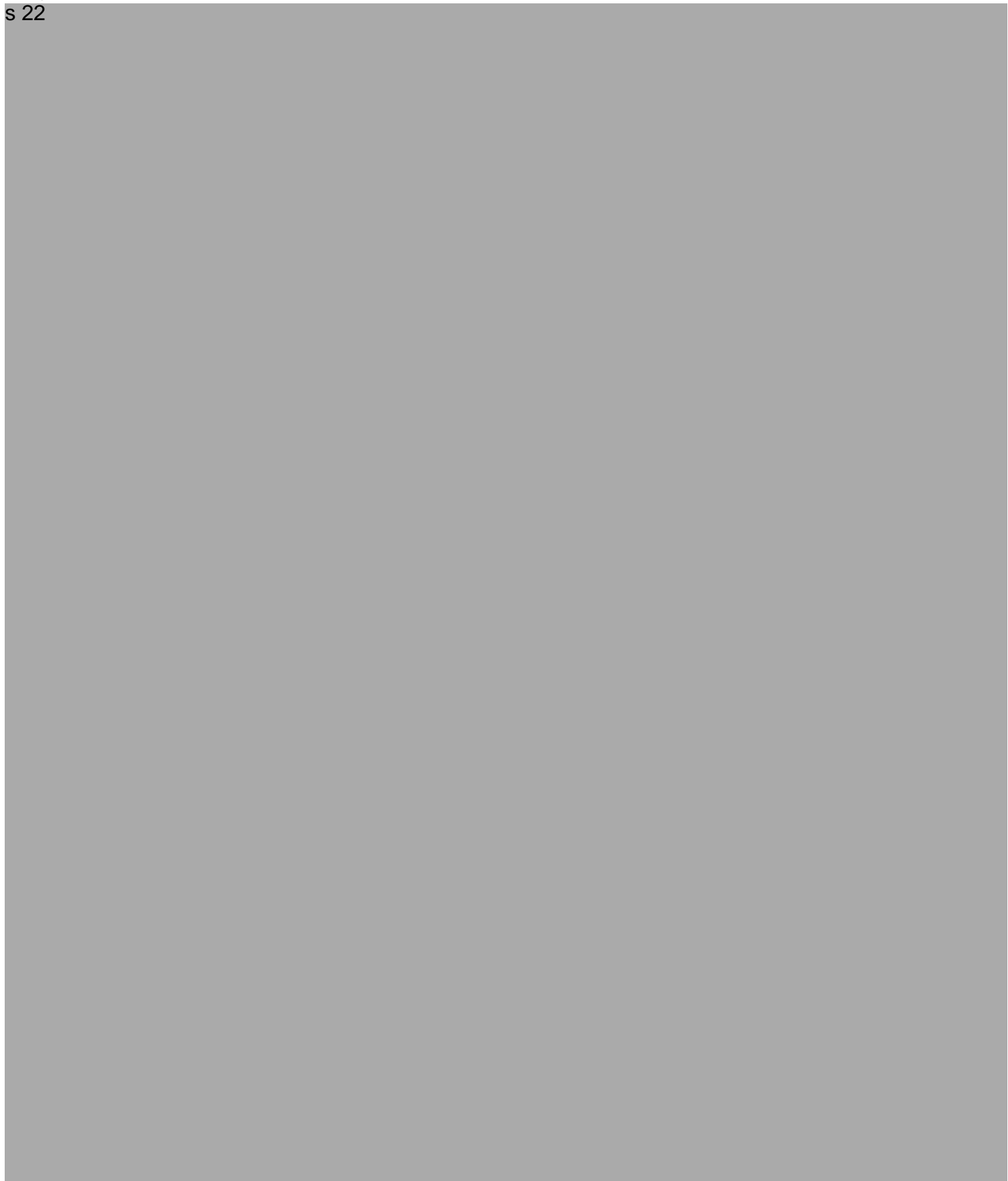
@treasury.gov.au s 22 @treasury.gov.au>

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> *****MEETING INVITATION*****
>

> Meeting ID: **s 22**
> Meeting Password: Not required
>
> <<<<<<<<< DIAL-IN DETAILS >>>>>>>>>>>>
>
> Internal access: **s 22**
> External access: **s 22**
> International Access: **s 22**

s 22



s 22

From: s 22
Sent: Monday, 31 August 2015 6:50 PM
To: s 22
Cc: s 22
Subject: RE: MAAL compliance cost estimates [SEC=UNCLASSIFIED]

s 22

s 22

From: s 22 @TREASURY.GOV.AU
Sent: Monday, 31 August 2015 3:41 PM
To: s 22
Cc: s 22
Subject: RE: MAAL compliance cost estimates [SEC=UNCLASSIFIED]

s 22

s 22

s 22

From: s 22
Sent: Friday, 28 August 2015 5:28 PM
To: s 22
Cc: s 22
Subject: Re: MAAL compliance cost estimates [SEC=UNCLASSIFIED]

The remainder of this email is out of scope and has been deleted

s 22

s 22

On 28 Aug 2015, at 4:16 pm, s 22 <s 22@TREASURY.GOV.AU> wrote:

Hi s 22

s 22

s 22

From: s 22
Sent: Wednesday, 2 September 2015 3:54 PM
To: s 22
Subject: RE: MAAL [SEC=UNCLASSIFIED]

s 22

s 22

From: s 22 @TREASURY.GOV.AU
Sent: Wednesday, 2 September 2015 3:51 PM
To: s 22
Subject: RE: MAAL [SEC=UNCLASSIFIED]

s 22

Cheers

s 22

From: s 22
Sent: Wednesday, 2 September 2015 2:08 PM
To: s 22
Subject: MAAL

The remainder of this email is out of scope and has been removed from the document set

s 22

s 22

From: s 22
Sent: Friday, 4 September 2015 11:01 AM
To: s 22
Subject: Consultation on Multinational Anti-Avoidance Legislation (MAAL)
[SEC=UNCLASSIFIED]
Attachments: s 22

My apologies for those that received a cancellation for another meeting by accident due to a system error, this meeting is definitely going ahead.

Thank you for accepting the invitation to participate in targeted consultation with the ATO and Treasury to explore potential approaches to administrative arrangements the Commissioner may consider in relation to treatment of multinationals that voluntarily restructure their arrangements.

As advised, the consultation will be undertaken via videoconference in the following sites:

Melbourne: s 22

Sydney:

Canberra:

Audio:

For external attendees, please arrive at the Security desk 10 minutes prior to commencement to allow time for the issue of security passes. For security purposes, you are requested to bring photo identification. You will be met at the desk and escorted to the videoconference room.

If you are unable to attend and wish to send an alternate, please contact me urgently as I will need to advise Security of the change.

Agenda:

Please note that the agenda reflects a finish time of 4.30pm, however the videoconference facility is booked until 5pm if required.

I look forward to seeing you Monday.

Regards

s 22

s 22

s 22

From: s 22
Sent: Monday, 7 September 2015 11:02 AM
To: s 22
Subject: RE: Consultation on administration of Multinational Anti-Avoidance Legislation (MAAL) [SEC=UNCLASSIFIED]

s 22

From: s 22
Sent: Monday, 7 September 2015 7:42 AM
To: s 22
Subject: Fw: Consultation on administration of Multinational Anti-Avoidance Legislation (MAAL) [SEC=UNCLASSIFIED]

s 22

s 22

From: s 22
To:
Date: 28/08/2015 03:56 PM
Subject: Consultation on administration of Multinational Anti-Avoidance Legislation (MAAL) [SEC=UNCLASSIFIED]

s 22

Accordingly, the project sponsor, s 22, has asked me to invite yourself and/or another representative of your organisation to attend a workshop via

videoconference on the afternoon of Monday 7 September. Facilities are available in Melbourne, Sydney or Canberra. Spaces are limited, therefore we would request that no more than two representatives from your organisation attend.

If you and/or another representative are free to attend, please advise me of the name, contact details and preferred site to facilitate invitations.

Thanking you in advance

s 22



s 22

From: s 22
Sent: Tuesday, 8 September 2015 1:01 PM
To: s 22
Cc: s 22
Subject: MAAL questions
Attachments: s 22

s 22



s 22



s 22



s 22

Date: 08/09/2015 11:26 AM

Subject: Offer to collate key questions \ issues relating to the Multinational Anti-Avoidance Law (MAAL) once final Bill introduced into Parliament - Hosting discussion and/or learning forums

All

Further to our meeting yesterday on the soon to be introduced Bill containing the MAAL, s 22
[redacted] are happy to collate questions and issues for further on-going consultations with ATO and Treasury officials.

s 22

[redacted]

s 22

[redacted]

s 22

From: s 22
Sent: Friday, 11 September 2015 2:17 PM
To: s 22
Cc: s 22
Subject: 1st batch of MAAL Issues for discussion with Treasury and ATO officials
Attachments: s 22

Attached please find the first batch of MAAL issues which the external stakeholders at Monday's meeting would like to raise with Treasury and ATO officials. s 22

My thanks to those who contributed to this exercise.

s 22 are happy to continue collating further issues – for all stakeholders – as part of an on-going collaborative process.

s 22

s 22