



Grant Thornton

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Attn: Ms Raylee O'Neill
Philanthropy and Exemptions Unit
Indirect Tax Division
The Treasury
Langton Crescent
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Via email: fbt@treasury.gov.au
29 May 2012

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Dear Ms O'Neill

**TAX LAWS AMENDMENT (2012 MEASURES NO. 3)
BILL 2012 – EXPOSURE DRAFT**

We refer to The Tax Institute's submission to the Treasury in relation to the exposure draft entitled "Tax Laws Amendment (2012 Measures No.3) Bill 2012" and associated Explanatory Materials.

We advise that Grant Thornton Australia Limited endorses The Tax Institute's submission.

If you have any questions in relation to the above, please contact Elizabeth Lucas on 03 8663 6349.

Yours sincerely
GRANT THORNTON AUSTRALIA LIMITED



Mark Azzopardi
Partner - Taxation Services

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