

BHP BILLITON PLC  
Form 6-K  
June 24, 2005

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**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549**

**Form 6-K**

REPORT OF FOREIGN PRIVATE ISSUER  
PURSUANT TO RULE 13a-16 OR 15d-16  
UNDER THE SECURITIES EXCHANGE ACT OF 1934

June 23, 2005

**BHP Billiton Plc**

(Translation of registrant's name into English)

Neathouse Place London SW1V 1BH United Kingdom

(Address of principal executive office)

Indicate by check mark whether the registrant files or will file annual reports under cover of Form 20-F or Form 40-F:  Form 20-F  Form 40-F

Indicate by check mark if the registrant is submitting the Form 6-K in paper as permitted by Regulation S-T Rule 101(b)(1):

Indicate by check mark if the registrant is submitting the Form 6-K in paper as permitted by Regulation S-T Rule 101(b)(7):

Indicate by check mark whether the registrant by furnishing the information contained in this Form is also thereby furnishing the information to the Commission pursuant to Rule 12g3-2(b) under the Securities Exchange Act of 1934:  Yes  No

If "Yes" is marked, indicate below the file number assigned to the registrant in connection with Rule 12g3-2(b): n/a

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Date 23 June 2005  
Number 28/05

**BHP BILLITON ANNOUNCES ASSESSMENT BY AUSTRALIAN TAX OFFICE**

The Australian Taxation Office has today issued assessments against BHP Billiton subsidiary BHP Billiton Finance Ltd in respect of the 2000, 2001 and 2002 financial years.

The assessments relate to the deductibility of bad debts in respect of funding Australian subsidiary company operations.

The assessments are for primary tax of US\$443.8 million (A\$570.5 million) and interest (net of tax) and penalties of US\$283.9 million (A\$365 million).

BHP Billiton disputes the assessments. The Company has taken legal advice and remains confident of its position. It intends to vigorously defend the claims.

The Company believes that the matter is adequately provided for in the accounts.

Further information on BHP Billiton can be found on our Internet site: <http://www.bhpbilliton.com>

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## Edgar Filing: BHP BILLITON PLC - Form 6-K

Registered in Australia

Registered Office: Level 27, 180 Lonsdale Street Melbourne Victoria  
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Telephone +61 1300 554 757 Facsimile +61 3 9609 3015

Registered in England and Wales

Registered Office: Neathouse Place London SW1V 1BH United  
Kingdom

Telephone +44 20 7802 4000 Facsimile +44 20 7802 4111

The BHP Billiton Group is headquartered in Australia

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## **SIGNATURES**

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

BHP Billiton Plc

Date: 23 June 2005

By: Karen Wood

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Name: Karen Wood

Title: Company Secretary