

Dear Sir

I am the user of a Self Managed Superannuation Fund. I believe the tax system should be supporting self-reliance in retirement saving and therefore supporting the choice and competition that Self Managed Superannuation Funds bring to Australia's superannuation system.

I am very concerned at reports that the Henry Tax Review is considering recommendations to remove or change the dividend imputation scheme. The current scheme helps to support my desire to invest in Australian companies. I believe a removal or change to the scheme is an unfair, unnecessary and retrograde step. I am greatly concerned that it will negatively impact the value of Australian companies I have invested in. The companies provide me with a dividend income that include franking credits.

I am writing to you to highlight my extreme concern for Australian investors, like myself who rely on dividend, income, especially self funded retirees.

Yours sincerely
Jennifer Kelman