

To whom it may concern

As a 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 SMFS bring to Australias superannuation system.

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

I am writing to highlight my concern for Australian investors who rely on dividend income,especially retirees who have been more than damaged by the huge falls experienced in the share markets over the past 18 months.

I regard this issue as serious enough to affect my voting decision at the next Federal election.

Yours Faithfully

Merron Maclean