

To whom it may concern,

I am 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 Self-Managed Superannuation Funds bring to Australia's superannuation system.

I am 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 that the 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 that I invest in and that provide me with income that include franking credits.

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

Regards, Mike Smith