

Tax Review Secretariat,

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 SMSFs bring to Australia's superannuation system.

I am greatly 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 an unfair, unnecessary and retrograde step. I am greatly concerned that it will negatively impact the value of Australian companies I am invested in who provide dividend income that include franking credits.

I am writing to highlight my concern for Australian investors who rely on dividend income, especially retirees. I regard this issue as serious enough to affect my voting decision at the next Federal Election.

Yours sincerely,

Barrie West.