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Commonwealth Treasury
Parkes Place
CANBERRA ACT 2600

Dear Sir/Madam

SMALL BUSINESS AND FAMILY ENTERPRISE OMBUDSMAN

May we suggest that it would be very sensible for all potentially beneficial or relieving discretions in the tax legislation which affect small business, as well as other taxpayers generally, be removed from the Commissioner of Taxation and placed in the hands of an independent Ombudsman to exercise?

The Commissioner has an inherent conflict of duties in exercising relieving discretions and usually resolves them in favour of the Revenue, no matter how outrageous or unfair the result.

For example, we are currently involved in case where the excess contributions tax has claimed almost half of a working class couple's lifetime superannuation savings, after working for the Commonwealth for some 70 years between them. There were no net new contributions to the superannuation system, yet the Commissioner has so far refused to exercise his discretion!

An independent person to exercise such discretions would save a lot of disputation between the ATO and small business.

Yours sincerely

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