

PROTECTED
TREASURY EXECUTIVE MINUTE

Minute No.

28 October 2014

Treasurer

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focus on retargeting superannuation tax concessions, Section 22 Irrelevant This could
Section 22 as well as within base improvements and simplification objectives.

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- Reforms to superannuation taxes, including options to lower concessions for higher income earners and introducing a tax on earnings in the drawdown phase (Attachments D.F and D.G).
 - : There would be substantial equity gains by taxing superannuation contributions at marginal tax rates minus a flat rebate. There would be substantial simplicity gains by taxing superannuation earnings at a flat rate across the accumulation and drawdown phases.

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Contact Officer: Section 22

General Manager
Tax White Paper Task Force

Consultation: All Revenue Group divisions; Budget Policy Division; Commonwealth-State Relations Division; Social Policy Division; Macroeconomic Modelling and Policy Division.

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