

Thursday, 6 June 2013

Ms Jessica Carew
Senior Adviser, Personal and Retirement Income Division
The Treasury
Langdon Crescent
Parkes ACT 2600

Dear Ms Carew

**Response to exposure draft for Income Tax Assessment and other
Legislation (Sustaining the Superannuation Contribution Concession)
Amendment Regulation 2013**

I am writing in response to the above exposure draft and the accompanying explanatory material.

At the outset, I should reiterate our earlier comments on the *Tax Laws Amendment (Sustaining the Superannuation Contribution Concession) Bill 2013*, which were set out in our submission of 8 May 2013.

Assuming that the proposed tax will be implemented, UniSuper has no major objections to the machinery provisions and associated formula to give effect to this, as outlined in the draft regulations. This view is expressed having reviewed the draft regulations in the limited time available.

We would naturally be happy to discuss these points in further detail or to answer questions you may have. Please contact Luke Barrett, Head of Investment Law and Compliance, on 03 9910 6145 or luke.barrett@unisuper.com.au should you wish to discuss this letter further.

Yours sincerely



Terry McCredden
Chief Executive Officer
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