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Office of the President

19 September 2022

Our ref: LP

Director Small Business Tax Unit Treasury Langton Cres Parkes ACT 2600

By email: TechBoost@treasury.gov.au

Dear Director

Technology Investment Boost

Thank you for the opportunity to provide feedback on the Treasury's consultation on exposure draft legislation to introduce a 'Technology Investment Boost' to help small businesses operate digitally.

QLS is the peak professional body for the State's legal practitioners. We represent and promote over 13,000 legal professionals, increase community understanding of the law, help protect the rights of individuals and advise the community about the many benefits solicitors can provide.

QLS has not had the opportunity to review the exposure draft bill but broadly supports the provision of tax incentives to assist small businesses to adopt new technologies and digitise their operations.

Approximately 50% of our members practise in small, micro and sole practitioner law firms, providing essential legal services across Queensland. In our view, it is critical that these practices are appropriately supported to implement technologies to enable them to respond to evolving business, community and individual needs.

As such, we note it is proposed that the boost will apply from 29 March 2022 until 30 June 2023. As the laws have not yet been introduced into parliament and it is unclear when this will occur, QLS would appreciate any updates the Department may be able to provide as and if the measures progress.

If you have any queries regarding the contents of this letter, please do not hesitate to contact our Legal Policy team via policy@qls.com.au or by phone on (07) 3842 5930.

Yours faithfully

Kara Thomson

President

