



**Australian
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Working for business.
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15 June 2018

Mr M Fitt
Committee Secretary
Senate Economics Legislation Committee
PO Box 6100, Parliament House
Canberra ACT 2600

Economics.sen@aph.gov.au

Dear Mr Fitt,

Inquiry into the *Treasury Laws Amendment (2018 Superannuation Measures No.1) Bill 2018*
– Public Hearing 12 June 2018

During the course of proceedings before the Committee I advised Senator Ketter that I had thought that the last time I had met with Treasury and discussed a possible superannuation guarantee amnesty had been in the early part of 2016. This is slightly incorrect. I had two meetings with officers from Treasury and the Australian Taxation Office (ATO) – the second in mid December 2015.

The Australian Chamber had written to the then Assistant Treasurer raising for consideration an amnesty to allow small employers with missed contributions the opportunity to catch up without the full application of the superannuation guarantee charge penalty structure in mid July 2015. Under the Chamber's proposed amnesty employers would remedy missed contributions with interest but not pay other aspects of the charge and its penalty structure.

I met with officers from the Treasury and the ATO on 16 October 2015 to explain the proposal in detail and answer their questions about it.

I subsequently attended a meeting with Treasury and ATO officers on 15 December 2015 in Sydney. This meeting was to discuss the demographics of non-compliance, why businesses struggle to meet their obligations and what possible options are there to improve compliance. This was one of two meetings with this agenda that Treasury and the ATO held with stakeholders.

The Australian Chamber did not attend the equivalent Treasury/ATO stakeholder meeting in Melbourne on 17 December 2015.

Yours sincerely


Dick Grozier
Associate Director Workplace Relations

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