

### **PART 3**

#### **MINORITY REPORT**

##### **MINORITY REPORT - GOVERNMENT MEMBERS**

The Government Members of the Committee do not support all of the recommendations set out in the majority report. After careful consideration of the issues raised in submissions to the inquiry and at public hearings, we share the concerns about the cost and complexity of small business compliance with tax laws. However we do not believe that some of the recommendations proposed in the majority report are the most appropriate ways to address those concerns.

Accordingly, the Government Members dissent from the following recommendations: 1.1, 2.1, 2.2, 3.3, 4.1, 4.2, 4.3, 6.1, 6.2, 7.1 and 7.3.

We fully support the aim of simplifying the tax administration of small business. However we believe that measures introduced by the release of the Beddall Report have already Government following d tax Procedures. We believe that the significantly streamline report that we have agreed with, recommendations in the majority already been made, will combined with the changes that have significantly improve small business tax management.

Senator B K Childs    Senator C Evans    Senator S. Murphy