

I am a senior executive with a strong track record of senior positions in government, the private sector and management consulting.

I have achieved what I have despite the fact that I am totally deaf in one ear and have only 20% normal hearing in my other ear. I do so because technology allows me to (almost) participate in life as though I were not deaf.

Despite that close correlation between my success, my income and the technology that allows me to make that income (and to pay taxes on that income), I am not allowed to claim depreciation on my hearing aid because it is regarded as a medical expense rather than an expense necessarily incurred in order to be employed.

I'm fortunate that I can afford the technology despite that ridiculous parsimony on the part of the ATO. I have met plenty of others who can also work because of their hearing aids, rather than being on a disability pension, but who have considerably more difficulty than I do in finding around \$4,000 every 4 or 5 years.

I would appreciate the committee carefully considering the difficulty of ATO refusal to allow a claim for depreciation on aids (of all kinds) that are clearly and demonstrably a necessary expense incurred by people with physical impairments so as to make an income.

With all best wishes

Kevin G Pittman