

Subject: FW: Answer to Senator Murray's Question on Notice Inquiry into TAB 4 of 2006

-----Original Message-----

From: Barbara Carney [<mailto:carney@icaa.org.au>]

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To: Hallahan, Peter (SEN)

Subject: Answer to Senator Murray's Question on Notice Inquiry into TAB 4 of 2006

At the public inquiry into this Bill on Thursday 14 September, Senator Murray asked on notice:

Would the Institute of Chartered Accountants have any in-principle objection to the roll-over provisions applying generally to the break-up of couples?

Our reply is:

Whilst, from a purely technical taxation perspective, The Institute of Chartered Accountants in Australia has no in-principle objection to the roll-over provisions applying generally to the break-up of couples, it is also clearly acknowledged that there may be other policy considerations involved on which the Institute is not competent to comment.

Regards,

Barbara

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