



**MARINIS**  
FINANCIAL GROUP

1<sup>st</sup> March 2011

Commissioner Michael D'Ascenzo  
Australian Taxation Office  
GPO Box 9990  
SYDNEY NSW 2000

Dear *Mr D'Ascenzo,*

**Re: Letter from Minister Shorten (attached) re Excess Contribution Tax (ECT)**

I refer you to the attached letter to me from The Hon Bill Shorten MP in his capacity as Minister for Financial Services and Superannuation – and to my letter to him dated 9<sup>th</sup> December 2010 regarding Excess Contributions Tax (ECT) on superannuation, also attached.

In the minister's letter he notes that "A person can apply to the Commissioner of Taxation to have all or part of their contributions disregarded or allocated to another financial year for the purposes of ECT where the contributions (sic) caps are exceeded due to special circumstances, such as events which are outside a person's control."

This statement seems at odds with the ATO's guidelines, practices and stance on ECT.

Would you please confirm for me that the ATO does not charge ECT if a person can nominate the special circumstances outside their control – and also give me an idea of what percentage of requests for such relief are met?

Yours sincerely,

**Theo Marinis B.A., B.Ec., CPA., CFP®**  
**Financial Strategist**  
**Authorised Representative**

Encl

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