



Mr Theo Marinis
67 Kensington Road
Norwood SA 5067

Dear Mr Marinis,

Consulting with superannuation advisors

Thank you for agreeing (via your assistant), to meet with me and my colleague Stuart Forsyth, Assistant Commissioner Superannuation, at your office on 14 April 2011, 12:30pm to discuss emerging issues in the superannuation industry.

We would like to talk about industry trends and risks. We are particularly interested in regulatory issues and potential tax planning arrangements involving self-managed superannuation funds that may be outside the law. We do not want to discuss client-specific issues and will treat our discussions as in-confidence and non-attributable.

Attached is a list of questions which may help you prepare for our meeting. We hope the information we share will help us improve the services we provide to trustees and practitioners.

Yours sincerely

A handwritten signature in black ink that reads 'Stefan Kovic'.

Stefan Kovic
Assistant Commissioner
Technical Leadership
Aggressive Tax Planning
18 March 2011

Encl. 1

Superannuation industry issues

What are your observations about developments in the superannuation industry?

Are you seeing any shifts in contribution patterns and investment preferences?

What has changed in the last 6 to 12 months?

Are there any 'hot spot' areas or arrangements that concern you?

What do you expect to happen in the market over the next few years?

ATO services

What impacts do you see for the tax system arising from changes in the superannuation industry?

How would you expect the ATO to respond to the above?

What strategies would you recommend to deal with:

- **superannuation, income tax and regulatory issues**
- **tax planning behaviour involving SMSFs that may be outside the law?**

What is your view of ATO products, such as:

- **taxpayer alerts (intended as an early warning to clients, practitioners and advisors about arrangements being reviewed by the ATO)**
- **brochures**
- **information on our website**
- **compliance/audit activities**