



FINANCIAL PLANNING  
ASSOCIATION *of* AUSTRALIA

Attention: Tania Koit (via email)  
Public Advice and Guidance Centre  
Tax Counsel Network  
Australian Taxation Office

4 November, 2016

**RE: Superannuation Reform - draft Law Companion Guidelines**

Dear Tania,

The FPA welcomes the opportunity to provide feedback on the ATO's draft law companion guidelines on aspects of the upcoming superannuation reforms. While we have seen drafts of the legislation and other material supporting the reforms, it appears that the draft companion guidelines are based on another (presumably later) version of that material that we have not seen. We therefore can't yet be sure that we won't have concerns with the guidelines.

However, on the assumption that the draft legislation and regulations are largely the same as the drafts we've seen, we have no technical concerns. Further, we believe the guidelines will be valuable as they provide a reasonably simple explanation of the law. This will help people develop a reasonable understanding of the new law and also make it easier to develop a more detailed understanding of that law.

If you have any queries or comments, please do not hesitate to contact me at [policy@fpa.com.au](mailto:policy@fpa.com.au) or on 02 9220 4500.

Kind regards,

Dimitri

**Dimitri Diamantes CFP®**

*Policy Manager*

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