

Received

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Board of Taxation

29 April 2010

Mr. Keith James  
Chairman, Working Group  
Board of Taxation  
Treasury Building  
Langton Crescent  
PARKES ACT 2600

*Keith*

Dear Mr. James,

### **Board of Taxation - Review of the Tax Issues Entry System (TIES)**

I refer to your letter of 14 April 2010 where you invited a submission be made to the Board in relation to its review of the Tax Issues Entry System. In particular, you sought feedback on the awareness and operation of TIES and suggestions for improvements.

As a member of the Board of Taxation's Advisory Panel, I have been aware of TIES since its inception. Having said that, personally I have only had cause to review matters that have been posted on TIES on a few occasions and have made one contribution to the list of issues that appear on TIES. My observations in relation to the awareness of TIES by tax practitioners generally is that its 'penetration' is relatively low when compared to other forms of tax policy, tax interpretation or tax development forums.

Whether this limited awareness and use is due to a lack of interest on the part of professionals or some other reason, one can only speculate. However, I have been of the opinion for some time that TIES could be improved both in terms of its use as a basis for broader discussion of the issues that are raised, as well as an encouragement for people to identify and lodge issues were its contents regularly publicised. For example, by encouraging the tax publishing houses to note when a new item has been added to the TIES database or an existing item has been dealt with in a particular way, I believe would result in an immediate heightened awareness of the TIES database itself as well as generating further items to be lodged by that system. In addition, or as an adjunct to having the publishing houses note this in their daily or weekly publications, the website itself could provide a subscription services whereby subscribers would be notified of any changes to the website and, in particular, new issues that are raised.

Should there be increased awareness of the issues on the website, it is likely that by generating greater knowledge there may be a resultant increase in discussion of the particular issues that are raised. This, hopefully, could provide additional input into the issue and information on which Treasury or the ATO, as appropriate, would be able to act. The Board may also wish to consider investigating the possibility of providing a feature on the website that would allow other users to add comments directly on to the website, or send an email to an appropriate nominated address to provide such comments directly to the Board and Treasury.

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**Greenwoods  
& Freehills**

I would be happy to discuss any of the above suggestions with you should you so desire.  
Thank you for the opportunity to provide these comments.

Yours faithfully

A handwritten signature in black ink, appearing to read 'Andrew Mills', written in a cursive style.

**Andrew Mills**  
Director  
Greenwoods & Freehills

+61 2 9225 5966  
+61 413 020 861  
andrew.mills@gf.com.au