



2 June 2010

Review of Tax Issues Entry System (TIES)  
The Board of Taxation  
C/o The Treasury  
Langton Crescent  
CANBERRA ACT 2600

The Group of 100 Incorporated  
Level 20, 28 Freshwater Place  
Southbank VIC 3006 AUSTRALIA  
www.group100.com.au  
Telephone: (03) 9606 9661  
Facsimile: (03) 9670 8901  
Email: g100@group100.com.au  
ABN: 83 398 391 246

Dear Sir/Madam

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

The Group of 100 (G100) is an organization of chief financial officers from Australia's largest business enterprises with the purpose of advancing Australia's financial competitiveness. The G100 is pleased to provide comments on TIES.

Our experience is that the existence and operation of TIES is not widely known. However, if TIES is to be retained the G100 suggests that TIES can play an important role in identifying tax and policy issues that cause frustration for taxpayers. We consider that the rejection of issues raised because they are policy issues and thus not within the scope of TIES ignores an opportunity to collect information on issues which are potentially significant to taxpayers. As the distinction between administrative and policy issues is often difficult to make, the failure to follow-up on issues that are outside the terms of reference fails to access a potentially important source of information.

The G100 considers that establishing a process to gather further information on these issues would be relatively straightforward. For example, inviting taxpayers to comment on these issues (by a simple on-line polling technique) could indicate their significance and prevalence and potentially whether they warrant further investigation by those responsible for addressing policy issues. In addition, on-line polling would also provide significant feedback in relation to those issues which are within the scope of TIES.

Yours sincerely  
**Group of 100 Inc**

**Peter Lewis**  
President