The Manager Philanthropy and Exemptions Unit Personal and Retirement Income Division The Treasury Langton Crescent PARKES ACT 2600

Dear Manager

The NSW Ministry of Health thanks Treasury for the opportunity to comment on the consultation paper.

The Ministry requests that due consideration be given to extending the implementation time of the proposed new rules for doctors and nurses currently packaging the exempt LAFH Benefits in addition to the FBT exemption Cap. These doctors and nurses on 457 Visas were offered these benefits in good faith to come to Australia to work in the States hospitals.

An extention of time to implement the new LAFH benefit rules for doctors and nurses currently on 457 Visas who are working in the State's hospitals until the end of the 2012/13 FBT Year being March 2013 would assist Local Health Districts to manage the short/medium term workforce requirements.

The Ministry would manage all new recruitments under the proposed new LAFH benefit rules from 1 July 2012.

Should you require any further information please contact me.

Yours sincerely

Sue Boss Manager Taxation and Superannuation