

23 February 2012

General Manager  
Indirect Tax Division  
The Treasury  
Langton Crescent  
PARKES ACT 2600

**Email:** FinancialSupplies@treasury.gov.au

**RE: A New Tax System (Goods and Services Tax) Amendment Regulations 2012 (No.) –  
Exposure Draft**

Dear Sir/Madam,

The Australian Institute of Superannuation Trustees (AIST) is an independent, not-for-profit professional body whose mission is to protect the interests of Australia's \$450 billion not-for-profit superannuation sector. AIST's members are the trustee directors and staff of industry, corporate and public-sector superannuation funds, who manage the superannuation accounts of two-thirds of the Australian workforce.

AIST makes this submission with regard to the items that have direct affect on APRA regulated superannuation funds, namely items [5], [6], [7], [8] and [9]. AIST supports the proposed regulations and has no further recommendations with regards to the additional items of the exposure draft.

If you have any further questions regarding this submission, please contact Tom Garcia, Policy and Regulatory Manager on (03) 8677 3804 or [tgarcia@aist.asn.au](mailto:tgarcia@aist.asn.au).

Yours sincerely,

A handwritten signature in black ink that reads 'Fiona Reynolds'.

Fiona Reynolds  
Chief Executive Officer