

19 September 2022

Director  
Small Business Tax Unit  
The Treasury  
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Dear Director

**Deloitte submission**  
**Skills and training boost**  
**Technology investment boost**

We write in response to the Exposure Draft legislation and Explanatory Materials issued in respect of:

- Treasury Laws Amendment (Measures for Consultation) Bill 2022: Skills and training boost
- Treasury Laws Amendment (Measures for consultation) Bill 2022: Technology investment boost

We note that in both cases, the proposed amendments are made wholly to the Income Tax (Transitional Provisions) Act 1997, with no proposed amendments made to the Income Tax Assessment Act 1997 or Income Tax Assessment Act 1936.

As previously raised with Treasury, we submit that Treasury should confirm that the proposed amendments are sufficient to ensure that the boost amount is a deduction (as that term is used in section 4-15, Income Tax Assessment Act 1997) for the purposes of computing taxable income under that section.

We would be happy to discuss this matter further, and in the first instance, please contact David Watkins on 0498 344 000.

Yours sincerely



David Watkins  
Partner, Tax & Legal

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