

<title> <name> <surname> <post nominal>
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<state> <postcode>

<date>

Dear <title> <surname>,

Changes to tax deductions for self-education expenses

As a veterinarians and an Australian Veterinary Association member, I am writing to voice my concerns over recently announced changes to tax deductions for self education expenses.

The Australian Veterinary Association (AVA) is the peak representative body of veterinarians in Australia. Our 7500 members come from all fields within the veterinary profession. Clinical practitioners work with companion animals, horses, farm animals, including cattle and sheep, and wildlife. Government veterinarians work with our animal health, public health and quarantine systems while other members work for pharmaceutical and other commercial enterprises. We also have members who work in research and teaching in a range of scientific disciplines.

The announcement that from 1 July 2014, tax deductions for work-related self-education expenses will be limited to \$2000 per person per year will put Australian veterinarians at a significant disadvantage.

As with many professions, veterinary medicine is one in which it is essential for practitioners to maintain their currency. To deal with emerging diseases such as Hendra virus, new technologies, new pharmaceuticals, new procedures and higher client expectations, veterinarians must be able to continue to attend professional education events. Queensland is one of the most decentralised states in Australia and hence professional education opportunities for many vets are limited. As such veterinarians need to travel intrastate, interstate and overseas to learn the latest veterinary medical techniques. This can make the costs of self-education very high. It has been estimated that in 2010 the average veterinarian in Australia claimed \$2728 for self-education¹.

Continuing education for vets is mandatory in many states and is likely to be the case in Queensland in the current review of the Veterinary Surgeon's Act. This will mean that Queensland vets will be required by law to attend continuing education events and yet be limited in what can be claimed as a tax deductible expense. It will also mean that vets will be likely to reduce their ongoing learning and this has the potential in the longer term to reduce the overall service to the community.

I urge the Government to reconsider this introduction of a blanket \$2000 limit on self-education expenses.

Yours sincerely

Dr
Veterinary Surgeon

¹ http://www.afr.com/p/national/tax_cuts_to_hit_mba_students_SsFsZOWVbIAUYe4UenDUbO