

The Manager
Individuals Tax Unit
Personal and Retirement Income Division
The Treasury
Langton Crescent
PARKES ACT 2600

Re: Discussion Paper- Reform to Deductions to Education Expenses

Dear Sir/Madam

I am responding to the above named discussion paper on behalf of members of the Australian Diabetes Educators Association (ADEA). I apologise that our comments are later than the specified closing date but hope you will still be able to consider them.

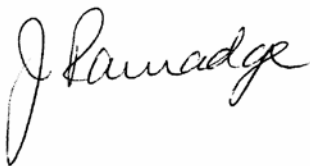
I will attach response to the questions posed but I would also like to point out that our members are primarily credentialled diabetes educators (CDEs), which means they have a requirement to maintain their competence and knowledge as a specialist in the area of diabetes, which inevitably incurs an expense at varying levels.

CDEs are required to complete tertiary level education to ensure that they have a level of knowledge to meet the increasing needs of the community. This level of service to people with diabetes and their families is essential to reduce serious complications from diabetes and to intervene early if signs of complications are evident.

The level of skill CDEs bring to addressing diabetes in all its forms and across all population groups has an impact on individual, families, communities and the health system. ADEA's concerns about reductions in education expense deductions are that they will impact on the number of CDEs because of the significant additional costs in initial and ongoing education requirements. This in turn will impact at all levels of health care.

I would be happy to provide additional information, should it be required.

Yours sincerely



Dr Joanne Ramadge

13 June 2013