



VITICULTURAL DEVELOPMENT AND MANAGEMENT CONSULTANTS

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Review of Non-Forestry MIS  
Business Tax Division  
The Treasury  
Langton Crescent  
Parkes, ACT 2600

11 September 2008

To whom it may concern.

On behalf on our company AHA Viticulture, we wish to make a submission to the Government's review of non-forestry managed investment schemes (MIS). AHA Viticulture's core business is vineyard development, management and consultancy and has been operating in the south-west region of Western Australia since 1994. We employ 23 full-time permanent staff and many casual staff at peak times of activity such as harvesting and pruning.

The Grape and Wine industry is one of the principal industries for employment within the region and has grown to its current size partly as a result of MIS participation. Without the Grape and Wine industry the region would be very different to what it is now which has a thriving tourism industry as a direct result of the establishment of horticultural industries including vineyards. Agricultural MIS projects in horticulture have certainly resulted in significant employment within the south-west region, and indeed in many regional areas across Australia. This has been in the form of direct jobs with MIS companies and indirect jobs with contracting companies.

Since the change to non-forestry MIS announced by the Howard Government we have observed some uncertainty within the Grape and Wine industry. Jobs have been placed at risk and we have noticed a reduction in the amount of new vineyard development. Our company also provides a direct service to a MIS company and the financial returns from that business are significant. Scaling back that service would impact on our business.

We therefore call upon the Government to use the review process as an opportunity to create an environment that encourages investment in agriculture.

With kind regards,

Jim Campbell-Clause  
Albert Haak  
Directors