

I respectfully wish to make a submission re Small Business and General Business Tax Break – Consultation. I submit that business computer software, especially for Point of Sale systems, be included in the eligible items for the Tax Break.

A computer is of little value without software to run it. A Computer Controlled Lathe needs a programme to operate it, and is correctly entitled to the Tax Break.

A Point of Sale system, which typically comprises a Computer, a Cash Drawer, a Scanner and a Receipt Printer, needs software to be of use. The constituent elements are eligible for the tax break where the value of the item is greater than \$1,000. I have no problem with this.

A motor vehicle has computer programmes running its engine management systems, its satellite navigation system, (its sound system even!) however, there has been no suggestion that the cost base for the tax break for motor vehicles should be reduced by the cost of the programmes.

A modern point of sale system needs software to process the transactions, thus, it is my submission that point of sale systems in their entirety including software should be eligible for the tax break

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