

In this world nothing is certain but death and taxes.

(Benjamin Franklin, from *Best Quotations of Benjamin Franklin*, Shamrock Eden Publishing.)

Almost as certain is that Australia's tax on superannuation will change within the next several years in ways that cannot be easily predicted. We can at the very least be briefed as to why such changes have been regarded as imminent by considering the context of superannuation in Australia. A good starting point for this is the article cited with this introductory note. Malcolm Maiden uses just under 1,000 words to sketch the development of superannuation in Australia from the Hawke-Keating period through the Howard-Costello period to the present round of promises and deflected questions.

We should also remind readers of the papers relating to "Australia's Future Tax System" that was part of the review of the tax system undertaken by Ken Henry during 2008-09:

2 May 2009	Australia's Future Tax System - The Retirement Income System: Report on Strategic Issues	801KB
10 December 2008	Australia's Future Tax System - Consultation Paper - Summary	386KB
10 December 2008	Australia's Future Tax System - Consultation Paper	1.8MB
10 December 2008	Australia's Future Tax System - Retirement Income Consultation Paper	352KB
6 August 2008	Architecture of Australia's Tax and Transfer System	2MB

A list of factsheets is available at:

http://taxreview.treasury.gov.au/content/Content.aspx?doc=html/pubs_factSheets.htm.

All of this suggests the relevance of the apparent conundrum:

The more things change the more they stay the same.

(From the French expression: *plus ça change, plus c'est la même chose*.)