

Geoff Taylor
Supplementary submission

21 February 2006

Secretary

Appendix I of the ATO Tsunami document appended to our original submission as updated now notes that the Infomercial MMTEI project was approved in early 2000 after six months investigation by the ATO then later disallowed.

Also the Excel Table of known projects sent in should say that the reference to Infomercial is in Submission 737 not 735.
AFTJ Inc

23 February 2006

Joint Committee on Public Accounts
Self-assessment inquiry

1. Note that in Tax Ruling 92/20 Pt B the Commissioner has attempted to overturn S14ZAAI of the tax act, because if a ruling operates from a certain date surely it cannot operate retrospectively.

2. There is a need for a taxpayer to be able to estop the Commissioner. I will fax three pages which illustrate this clearly. They detail how Objections were allowed after months of consideration and then the ATO reneged years later.
Australians for Tax Justice Inc

18 March 2006

Julia

We know this is after the closing date for Submissions but it has just come to hand.

According to The West today, the ATO has reneged on a decision it took about prepayment of deductions for investments through an accountancy firm in the Perth Hills. It reportedly commissioned senior legal counsel to prepare an opinion which found the deductions were allowable, and then allowed them.

This appears to be yet another reason for a taxpayer to be able to estop the commissioner. It is also further grounds for allowing enforcement of the Charter in the AAT.

Geoff Taylor
For Australians for Tax Justice Inc.
Box 7123 Cloisters Sq 6850

28 March 2006

Chair
JCPAA

We have read W.D Domjan's submission and especially the Ombudsman's reported view on the strength of a public ruling and on the way a taxpayer was expected to know what TR 20000/2 would say years before it was issued.

Yet in announcing the ROSA initiatives in the AFR the treasurer said that one of these was that public rulings would not be applied retrospectively. Doesn't announced policy then apply?

What are we to believe?

Australians for tax Justice Inc

30 March 2006

The Secretary
JCPAA

We can only voice our concern at what we are hearing about the ATO's and ATO officer xxxxx's handling of xxxxxx's issue.

xxxxxx tells us that xxxx wants promotion to the xxxx section of the ATO and is determined to bankrupt her, which is sad for a widow who lost her husband fairly recently and is trying to make a living, and in distinct contrast to the willingness of the ATO to settle in the cases cited by Chris Seage in his submission.

The fact remains that we have documented for you how on at least eighteen occasions the ATO approved of MMTEI projects like Tumut River Orchard, Northern Rivers, Main Camp, Golden Vintage, The Good Oil, and yet expected xxxxx to outguess them.

To quote from Michael d'Ascenzo at the 2002 TIA Convention: "the weighing of the objective facts to form a reasonable conclusion as to the prevailing purpose of a scheme inherently involves an element of opinion and opinions may vary from person to person". That's hardly a reason to put someone out of business.

Geoff Taylor for
Australians for Tax Justice Inc

30 March 2006

Secretary

The Taxpayers Charter needs to be enforceable in the AAT

Australians for Tax Justice Inc, Perth

15 April 2006

JCPAA

We wish to comment on the issue in Submission 45:

Quote from Tax Ruling 92/20 which was operative until 5 April 2006.

C. EXCEPTIONS TO THE GENERAL RULE OF PAST AND FUTURE APPLICATION FOR RULINGS

15. If a new Ruling is less favourable to taxpayers than a:

- (a) previous Ruling;
- (b) previous Commissioner media release;
- (c) previous ATO publication e.g. information booklet or Tax Pack; or
- (d) written ATO answer to a question on notice asked by, or written ATO submission to, a Parliamentary Committee:

the new Ruling only has a future application.

and

Taxation Ruling

TR 92/20W - Withdrawal

Income and other taxes: guidelines on the use of date of effect paragraphs in Taxation Rulings and Taxation Determinations

FOI status: may be released

Notice of Withdrawal

Taxation Ruling TR 92/20 is withdrawn with effect from 5 April 2006.

1. TR 92/20 sets out the principles and guidelines to be followed in deciding the appropriate date of effect of Taxation Rulings and Taxation Determinations.
2. TR 92/20 is being withdrawn following the issue of Draft Taxation Ruling TR 2006/D6, which outlines the system of public rulings following the enactment of the *Tax Laws Amendment (Improvements to Self Assessment) Act (No. 2) 2005*. To the extent that the Commissioner's views in TR 92/20 apply in respect of the new provisions, they have been incorporated into TR 2006/D6.

Commissioner of Taxation

5 April 2006

References

ATO references:

NO 2005/18404

ISSN: 1039-0731

Related Rulings/Determinations:

[TR 92/20](#)

So why is Mr Robinson being challenged under TR 2000/D5 if TR 94/24 applied when he invested?

Australians for Tax Justice Inc, Perth

18 April 2006

The Secretary
JCPAA

I recommend that the Committee read p 89 -96 of Ryan Heath's "Please Just F* Off, It's Our Turn Now."

This gives a 25 year old's perspective on the tax changes which have led to Baby Boomers, particularly, heavily inflating the property market.

The overdrive cut in when capital gains tax was cut to 24.25% in 1999. It is creating property apartheid. 70% of Perth people in recent survey said housing was unaffordable. Money going there cannot be used to raise children, or go into purchases from other suppliers.

Add to that negative gearing – on present returns, arguing with the ATO that the dominant purpose of the investment is not to cut tax could be problematical.

Heath's views are backed up by the recent Industry Commission report which was ignored by the government.

On p 177 he asks: Do you really believe half a generation of people will be happy never to own a home?"

Geoff Taylor,

21 April 2006

Secretary
JCPAA

I note that a chapter in a new book by the Centre for Independent Studies reportedly alleges that ATO administrative actions daily breach the principle of the rule of law.

Thank you
Geoff Taylor

21 April 2006

JCPAA

As HECS is a form of discriminatory taxation (compared eg. To those who undertake TAFE studies), and is in breach of our international obligations under Art 13(2) of the international Covenant on economic Social and Cultural Rights, it should be scrapped.

If we have learnt anything from Cole it is that the government must conform domestically with international law and international agreements it has made.

Thank you

Geoff Taylor