

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