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The quality and extent of advice provided to my family, before we invested, and the fact that the Commissioner's decisions have come only after extensive investigation available exclusively to the ATO. The Commissioner continues to encourage taxpayers to obtain advice before investing. This doesn't appear to be of value when the ATO changes it's policy and then applies that change retrospectively. You get advice, as recommended, and then the rules are changed!

The ATO appears to have different methods of treating similar taxpayers in similar disputes. Some taxpayers appear to be offered better terms of settlement depending on whether they are taking appeal action in the AAT or not. Settlement offers differ for taxpayers in similar circumstances.

There are presently 3 rates of penalty, 0%, 5% and 10% being applied to EBA taxpayers, there are also 3 rates of interest; full GIC, currently 12.63%, 6.28% and 4.72%. The ATO seems to be able to create rates that suit it from time to time, either to maximize revenue or appease extensive criticism. The penalties and interest are in the legislation to punish wrongdoing. This is not the case with EBA's where the ATO authored over 60 rulings in favour of the arrangements before changing it's position.

Debra Jones