

Mrs P A Roy.  
P.O. Box 5090.  
West Busselton. WA 6280.

The Secretary.  
Senate Economics Legislation Committee.  
Suite SG.64  
Parliament House.  
Canberra. ACT 2600.

Dear Sir / Madam.

Re-- Inquiry into the Tax Laws Amendment (Improvements to Self Assessment) Bill (NO. 1) 2005 and the Shortfall Interest Charge (Imposition) Bill 2005.

I advise that I have been affected by the defects in the self- assessment law, I request that the Committee recommends that the legislation be amended to be effective from the date of the commencement of self-assessment, whereas the new law will only apply to amendments made to tax returns for the tax year end 2005 and beyond.

For example for the earlier tax years before the tax year of 2005 the General Interest Charge (GIC) can still be applied under the old law at a rate of 12 to 13%, that leaves the Tax Office being able to apply interest at the old GIC rates until at least the year of 2009 in respect of the tax year end 2004.

The Government have identified problems with the self assessment laws and aim to amend the problems for the future however they are not intending to amend the problems that were created when self assessment was introduced.

I also advise that I have had the excessive GIC charged to me plus penalties and am suffering health damage from the stress of it all as well as causing financial difficulties.

I am one of the people that has been attacked by the Tax Office and whose treatment has caused Treasury to recommend the change in the law, however I am excluded from the benefits of the new laws.

I consider that I deserve the protection of the new legislation more for the past years for which I am locked in as I did not know very much (like the bulk of Australians) about the self assessment laws.

In the future I expect more certainty from this new law by the Tax Office as I will be less susceptible to the same problems that occurred in the past.

Yours sincerely.

Pauline Roy  
Dated 18<sup>th</sup> May 2005.