

The Secretary
Senate Economics Legislation Committee
Suite SG.64
Parliament House
CANBERRA ACT 2600.
19 May 2005

Re: Tax Law Amendments (Improvements to Self Assessments)

Dear Mr/Ms Secretary,

I am writing to ask you to ensure that any changes to the Tax Law be made retrospective to protect, and treat equitably, the taxpayers who have paid unfairly, who have been subject to much distress, and who have caused the inquiry into Tax Law. To be equitable, any changes to Tax Law must be made retrospective to the initial commencement date of self-assessment.

I am a taxpayer under the self-assessment system and because of the defects in that system, have been targeted by the Australian Taxation Office (ATO) and subjected to retrospective tax, penalties and interest.

This has caused me significant financial hardship, has affected my overall health and has been the primary cause of the breakdown of my previously stable marriage. I believe ATO action, operating under this defective system has also been the catalyst in the death of a number of investors.

On 16 December 2004 Federal Treasury released a report recognising that legislative and administrative changes are required to rectify defects in the self-assessment system, which have been present since introduction in the 1986/87 financial year. Subsequently, Treasury initiated an inquiry into Tax Law Amendment.

I must express my pleasure that government has recognised defects in the system, and has commenced an initiative aimed at rectifying these deficiencies. I have been active in the move that has caused Treasury to initiate this action, however the current focus does nothing to alleviate my current ongoing hardship caused by these defects.

I believe that I, and all taxpayers are entitled to expect more certainty from the ATO in the future, as your initiatives must ultimately provide. However, I also believe that it would be inequitable of government not to apply the same reasoning to individuals treated unfairly in the past, and who actually precipitated the need for improvement, while still remaining disadvantaged under current self assessment law.

In conclusion, I reiterate my request the Committee recommend that the legislation be amended to be effective from the commencement date of self-assessment.

Yours sincerely,

Geoff Morgan
15 Kingsford Drive
Willetton WA 6155
<mailto:geofftt@iinet.net.au>