

The Secretary
Senate Economics Legislation Committee
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Parliament House
CANBERRA ACT 2600

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.

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.

The Treasurer Mr Costello announced on 16 December 2004 that Government and the ATO accept Treasury's recommendations and legislation will be introduced effective from 1 July 2005 or Royal Assent, whichever is later. The introduction of this legislation will rectify the defects for the future but do not rectify the past and consequently I remain affected by the now admitted defects in the self-assessment system.

An analogous situation would be refugee detainees, if Government decided that it was appropriate to release children into the community. However, if this decision were only applicable to arrivals after 1 July 2005, in the same way as the ROSA legislation is only applicable to taxpayers in the future, children already in detention would be excluded and remain incarcerated. Government must be consistent in the application of fair and equitable principles. In both cases there is no justification for distinguishing between the remedy being made applicable to past and present.

I had excessive GIC imposed upon me and have suffered loss and damage in terms of stress and financial difficulties.

I am one of the people whose treatment caused Treasury to recommend the law be changed but I am excluded from the benefits of the new laws.

I deserve the protection of the legislation more for the past where I am locked in and when I was less knowledgeable.

In the future I expect more certainty from the Tax Office and I will be less susceptible to the same problems.

The legislation is due to be introduced shortly. Please ensure that the date of application is amended to apply to the entire period of self-assessment.

Your immediate support and assistance is appreciated.

Yours sincerely,

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