

To whom it may concern,

I [REDACTED] feel that I have been unfairly dealt with via the current Self Assessment System especially the manner in which the ATO has been able to consider a particular arrangement to be legitimate and even issue tax rulings and then at a later date indicate that they are no longer able to be claimed and then the ATO has gone back 5 years and claim penalties and/or interest. I have no problem with any change as long as it is implemented in a manner in which individuals are then informed of the change and it is made prospective. In my case it was made retrospective which I consider to be immoral and unethical. The penalties and/or interest have been quite harsh and even though I consider these to be unfairly and unjustly levied I have paid them and have therefore suffered significant financial burden affecting my planned future retirement.

It is my understanding that the Department of Treasury has clearly found that the present self-assessment system fails to protect taxpayers against unfair and inequitable treatment by the ATO as I described, so much so that fairness demands it is fixed by legislation. It is good that the Department of Treasury agrees that the current system is unfair but what is proposed is that the legislation changing this is to be prospective and not retrospective. How can the cases that the Department of Treasury reviewed, in order to come to the conclusion that the present self-assessment system fails to protect taxpayers against unfair and inequitable treatment by the ATO so much so that fairness demands it is fixed by legislation, be excluded from the remedy? This clearly discriminates against those people that have already been affected by something that the umpire has agreed is unfair when compared to those people that are likely to be affected in the future. This makes no real moral or ethical sense. It does make sense if the object is to minimise the ATO having to repay monies already gathered in what has been described as being unfair and inequitable treatment of tax payers. In reality the only fair thing to do is to make the legislation retrospective to the beginning of self assessment.

In conclusion I deserve the protection afforded by the proposed new legislation which has been drafted as a direct response to examination of cases like my own which indicated that the current self assessment system had a serious flaw that required remedying but I am currently being excluded. This is not morally and ethically correct and goes against the Australian concept of a **Fair Go**. I would expect more certainty from the ATO in the future and as such I hope and pray that I will not be susceptible to the same problems that I have encountered in the past.

PLEASE GIVE ME A FAIR GO AND RIGHT A WRONG BY MAKING THE LEGISLATION RETROSPECTIVE TO THE COMMENCEMENT OF SELF ASSESSMENT.

Regards
[REDACTED]