

From: rmwilliams@aanet.com.au
Sent: Monday, 23 May 2005 6:57 PM
To: Economics, Committee (SEN)
Subject: Bill: Tax Laws Amendment (Improvement to Self Assessment) Bill
(No. 1)

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

Bill: Tax Laws Amendment (Improvement to Self Assessment) Bill (No. 1) 2005 and
the Shortfall Interest Charge (Imposition) Bill 2005

I am one of the people affected by the Tax Office's decision not to make the
above legislation retrospective.

I have found the self-assessment system to be very defective as it enabled
people like me to invest for my family's future and then accuses me of being a
tax evader two years later.

While I am pleased to see the law being changed for the future, I feel it is
unfair that it doesn't apply to those like me affected by the past decisions.

I believe the new law provides for significant improvements, however I suggest
that it is not logical to introduce legislation to alleviate a defect but still
allow the ATO in the future to amend assessments and apply the defective law.

I therefore respectfully submit that the legislation should be made
retrospective.

Yours sincerely

Ralph Williams