

Mark and Karen Burn
15 Cook Ave.,
Hillarys
WA 6025
Ph 0894010837
23-05-05

Dear Committee,

We are writing to you as taxpayers that have been affected by the defects in the SELF-ASSESSMENT SYSTEM. As we understand it, the system means we declare our tax each year in our return and the ATO has the opportunity to agree or disagree. If they disagree, they tell us and we explain where we think they are wrong. What we cannot understand is how the government has allowed the ATO to agree, then disagree, then fine us for not knowing they were going to change their minds.

[So we are pleased that the new legislation will prevent that in the future. But what about us?](#)

We are a couple with 3 small children and have suffered greatly from the interest charges that the Treasury now says were excessive and have suffered loss and damage in terms of stress and financial difficulties. It doesn't matter that a settlement eventually happened and that the interest was eventually waived after 2 years of hell. If it hadn't been for the Senators in the first inquiry, the ATO would have cheerfully bankrupted us. This was an enormous burden to carry in our community of friends, particularly as the Commissioner never once publicly agreed with the MP's that we weren't tax cheats.

The Commissioner had to be dragged into the settlement by the Senate because the government didn't have the courage to say in public what it thought in private - "the ATO is wrong and we shouldn't let this happen".

We feel like we have been punished, harassed and intimidated by the ATO for something we thought at the time was legal, and feel the ATO has made us out to be cheats, which is not the case.

These laws are only in front of the parliament because of what happened to people like us. So why do the changes made by the laws exclude us? We think we deserve the protection of the legislation more for the past, which we cannot change - unlike, it seems, the ATO.

Taxpayers need more certainty from the Tax Office right now. We shouldn't have to wait for a few years. Actually, it seems to us that this legislation gives the ATO a hunting licence through to about 2009 - between now & then, they can amend and charge the full GIC to those amendments for all the years up to and including 2005. We want the legislation amended so that our point of view is vindicated and those at the ATO who are responsible for the campaigns that the Treasury has criticised, are called to account.

I would like to request the Committee to recommend that the legislation be amended to be effective from the commencement of self-assessment. That is the only fair and

just way to fix this scar on the tax system. Not put it to one side because it'll cost too much money or be too difficult. Anyone who thinks that should think what it was like to be in our shoes for the past few years.

Yours Sincerely

Mark and Karen Burn