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25<sup>th</sup> May 2005

The Secretary  
Senate Economics Legislation Committees  
Suite SG. 64  
Parliament House  
CANBERRA, ACT 2600

Dear Secretary

**Re: (Improvements to Self Assessment) Bill (No: 1) 2005 and Shortfall Interest Charge (Imposition) Bill 2005.**

I have been severely affected by re-assessment of my 1998 tax return, four years after the lodgement and feel that defects in the System have caused this re-assessment, which is extremely excessive and caused me undue stress and loss of investment opportunities, while waiting 2 years for a decision from the ATO after objecting to the re-assessment. My objection was refused without the ATO even reading my correspondence. The ATO has not reviewed my individual situation but bundled me together with others who may have avoided or evaded their tax liabilities and so has put me through a long drawn out and worrying time. The treatment my company and I have received from the ATO is the reason the abovementioned Bills are going through the Senate.

My company and I are not tax evaders and have always self assessed our tax liabilities fairly and always paid our tax on time, but are left out of the proposed new legislation that clearly shows the present Self Assessment System fails to protect taxpayers against unfair and inequitable treatment by the ATO.

I insist that the proposed changes must be made retrospective and start from the commencement of Self Assessment.

My company and all my family members that rely on this family company for their livelihood are perplexed, have their finances on hold and have missed opportunities to advance their earnings. They need to be included in the reform of the failed Self Assessment System, be treated fairly and have their position looked at by the ATO to establish that we have been right in our self assessment of our 1998 tax lodgements.

I expect far better treatment and expertise from the ATO in the future, not punishment, intimidation and harassment and being treated as tax evaders without our position being investigated.

When the abovementioned Bills are made retrospective and enacted I will be less susceptible to the problems encountered since 2002, when I was re-assessed by the ATO.

Yours Sincerely

Errol Robins