

22/05/2005

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

Dear Sir

I am aware that the Senate Economics Legislation Committee has initiated an inquiry into the Tax Laws Amendment (Improvements to Self Assessment) Bill (No. 1) 2005 and the Shortfall Interest Charge (Imposition) Bill 2005.

It is my understanding that the proposed legislation for changes to the General Interest Charge (GIC) and new requirements for remission of the charge is limited to 2004/05 and future years. If it is considered that current legislation regarding the General Interest Charge is flawed and needs to be changed it would seem unjust to allow the ATO in the future to amend assessments and apply a law deemed defective.

I have personally been financially affected by defects in the self-assessment system, having had excessive GIC imposed upon me. I am one of the people whose treatment by the ATO caused Treasury to recommend the law be changed but unfairly I am excluded from the benefits of the new laws.

Naturally, the manner in which I have been treated by the ATO has impacted adversely on my wellbeing. I believe that I am entitled to the same protection from the proposed legislation as someone will be afforded in the future. It is my request that I not be discriminated against and for the Government to treat me fairly by addressing the GIC issue equitably via retrospective legislation.

Yours truly,