25 May 2005

The Secretary
Senate Economics Legislation Committee
Suite SG-64
Parliament House
CANBERRA ACT 2600

Dear Sir/Madam

RE: INQUIRY INTO THE TAX LAWS AMENDMENT (IMPROVEMENTS TO SELF ASSESSMENT) BILL (No. 1) 2005 AND

THE SHORTFALL INTEREST CHARGE (IMPOSITION) BILL 2005

AFFECTED TAYPAYERS:

The Department of Treasury has clearly found that the present self-assessment system fails to protect taxpayers against unfair and inequitable treatment by the Australian Taxation Office, so much so that fairness demands it is fixed by legislation. These failures have cost the taxpayers, his family and his business enormous distress and pressure, as well as very heavy unexpected financial consequences.

These changes must be made available to people who have been punished, harassed and intimidated by the Australian Taxation Office because of those failings.

The affected taxpayers have been affected by the defects in the self-assessment system.

They have had excessive General Interest Charge imposed upon them and have suffered losses and damages in terms of stress and financial difficulties.

The affected taxpayers are one of the persons whose treatment caused Treasury to recommend the law be changed but are excluded from the benefits of the new laws.

The affected taxpayers deserve the protection of the legislation more for the past where they are locked in and when they were less knowledgeable.

In future we expect more certainty from the Tax Office and we will be less susceptible to the same problems.

We request that the Committee recommend that the legislation be amended to be effective from the commencement of self-assessment in order that many affected taxpayers do not miss out on the benefits of the new law.

Yours faithfully

