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

24/5/2005

Dear Sir,

**Tax Laws Amendment (Improvements to Self Assessment) Bill (No. 1) 2005  
Shortfall Interest Charge (Imposition) Bill 2005**

It is obvious from the abovementioned proposed changes to the "Self Assessment" system there are serious flaws that are now finally being recognised by the powers that be.

There appears to be still flaws in the system as it stands to be introduced.

In the past I have been seriously affected by the various defects in the self-assessment system (together with thousands of other Australians).

I had excessive GIC imposed upon me, I have suffered considerable business losses in time, effort and money attempting to follow and understand various statements, I and my family did not understand stress until these issues arose, super funds saved for a respectable retirement without Government support were severely depleted and brutal financial difficulties were faced for some time.

I am possibly one of the people whose treatment caused Treasury to recommend the law be changed but at this stage I am excluded from the benefits of the new laws, despite what I believe to be serious passed unfairness by the ATO.

The protection of the proposed legislation is required for the present and future however also for the past where I am locked in and certainly without the benefit of hindsight.

My understanding is that the proposed effective date for the legislation is for amendments to 2004/05 and future years. If this is the case the incompetent tax office could, until 2009, amend returns at their will, going back to 2003/04.

This is totally unacceptable.

As a tax officer commented some years ago, we leave it go as long as possible, that way we get more income from interest and fines when we bounce. With that attitude, they would be quite happy in this case to sort out problems until 2009.

The Prime Minister has made noises in the past of fixing the tax problems, the above changes do not appear to be altogether doing so at this stage.

Expediency, certainty and clarity should be anticipated and expected from the Tax Office, something that has not been there in the past with the self assessment system.

Rules appear to be made when it suits them, confidence in their decisions is certainly deficient and ambiguity by them is an art.

I believe your proposed amendments should address these issues to ensure all Australians are treated in a fair and honourable manner in the future and not be vulnerable to the same problems I have experienced in the past.

Yours faithfully,

Gavin Carpenter