



May 24, 2005

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

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Dear Senators

I am an Australian taxpayer who has been affected by the defect self-assessment system and as a result has been subjected to excessive GIC imposed upon my family and myself.

The multiple retrospective assessments sent to me have caused great financial hardship and extreme stress and pressure for my family and myself, while I am also trying to run a small business.

The pressure from the ATO due to these retrospective amended assessments, on myself and others in the same situation have caused Treasury to recommend the law be changed, however I am excluded from the benefits of the new laws.

I need the protection for the retrospective assessments now as much as the people will benefit from these changes to the law in the future. I have been naive in accepting the ATO's favourable advice for arrangements that were then retrospectively amended and penalties and interest were imposed.

In future I can now expect consistency and more certainly from the ATO and will be less susceptible to the same problems, however this does not change my current situation.

I just expect fair and just treatment from the ATO as I would in my dealings with my clients.

I request that the Committee recommend that the legislation be amended to be effective from the commencement of self-assessment.

Yours faithfully

