

**From:** [REDACTED]  
**Sent:** Thursday, 26 May 2005 4:44 PM  
**To:** Economics, Committee (SEN)  
**Subject:** Self Assessment System Bill

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

Dear Sirs,

Since the year 2000, my wife and I have been under an intense burden caused by the Self Assessment System, resulting in constant hounding by the ATO for heavy penalties and interest.

In regard to the current Bill that you are considering, we are really worried about how the new law will only be applicable to returns for the 2004 – 2005 year and onward. Why is this so? Where is the fairness and equal rights for all tax payers? When you consider the injustice of the past by the ATO to the tens of thousands of Aussie taxpayers that has actually brought about this Bill, it is inconceivable that it does not attempt to right the prior wrongs. The only thing we can think of is that it may reduce the amount the ATO may have to refund from their ill-gotten gains. One can also be forgiven for thinking along the same lines as to why the Fringe Benefits Tax has not been reversed when there have been so many court rulings against the ATO on this matter. It seems that the ATO will only abide by any decision in their favour and will then want to apply that across the board to all taxpayers. Yet when a decision goes against them it becomes just an individual case. They have been a law unto themselves.

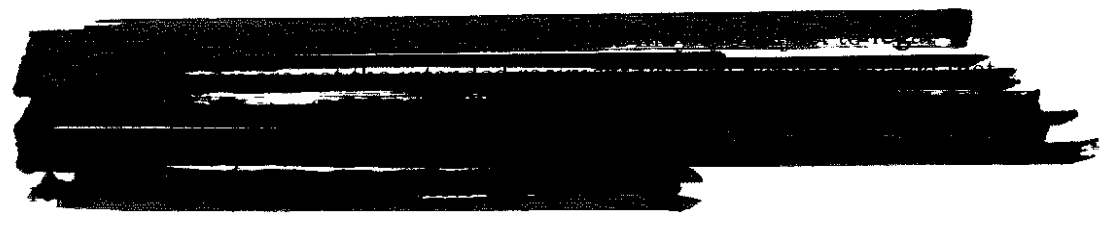
However, I do congratulate the Government for recognizing the problems associated with the Self Assessment System and for wanting to mend the situation. Yet, to not fix the past inadequacies of fairness and justice at the same time is unforgivable, and will probably continue to dog the Government and ATO for years to come. If taxpayers can be hit retrospectively by the ATO (against its own Charter) why can't this Bill and any new laws addressing this matter also be applied retrospectively?

Like many of our fellow taxpayers, we have attempted to stand up for our rights via the few government departments available to listen to our plight, only to be channeled back to the ATO! Needless to say, we lost the battle and with our backs to the wall had to surrender to an ATO settlement. We are now not only mentally harassed but also financially stressed as we try to handle these ATO penalties and fines, resulting from the one and only investment that we ever made to assist us when we retire. This was back in 1997 and we are

still suffering the effect of what the ATO caused to happen and the duress they still apply.

In conclusion, it appears that with this Bill there is the possibility that the fight can still be won and we now hand the torch over to you. Please stand up for our rights, truth, justice and the morality of a fair and decent tax system – **past**, present and future.

Yours Sincerely,

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