Dear Sir, Madam

I have a question I hope you can help me with.

I work overseas and have been a non resident for tax purposes. I understand that the Federal Governments position is that I have had it too good for too long.

As you can no doubt understand, I and every expat I know find this to be completely untrue and unfair. I understand that you have received very few enquiries on this issue, that is because it has been kept very quiet and not made public knowledge until recently.

bear in mind that most expats who work in the oil and gas industry do not work in desirable locations, on the contrary it is normally anything but. Quite often my normal commute to work goes against the recommendations of DFAT.

while in the opinion of the Labor party we have had it so good, we also do not receive the benefits that are part and parcel of normal Australian employees.

as I'm sure you are aware I am not entitled to:

- 1. Government backed superannuation employer contributions
- 2. no holiday leave pay or loading.
- 3. no protection from unfair dismissal.
- 4. no entitlement to tax minimisation.
- 5. no entitlement to salary sacrifice.
- 6. no redundancy entitlements.

added to this there is no transition period to bring in these changes, investments for our future and retirement have been set in place and now these changes to the system put many in difficult financial positions. not an enviable feeling with fixed interest loans which have years to run before being able to pay them out without attracting penalties. add to this a devaluation of property values.

on a positive note, if the 23ag ruling is allowed to stand, I along with many others will continue to earn money overseas in countries where most would not even consider visiting and bring those foreign earnings back to Australia where I for one spend all of my income.

At present, if I were to be taxed at the normal rate for Australia I would have to resign my position as I would be getting paid at the equivalent of the lowest paid offshore employee in Australia. This would be totally unacceptable.

Looking forward to your response and hoping that it is favorable and fair.

Regards,

Nic Jones