Dear Sir/Madam

I am writing with my concerns about the proposed changes to the 23AG tax ruling. I work in the offshore oil and gas industry. If this legislation goes ahead it will have devastating effects on the hard working Australians who now are employed under this tax scheme.

We are not corporate executives looking for loopholes, but normal people earning a wage. Admittedly the tax we pay overseas is less than in Australia but there are good reasons. With companies overseas, we do not receive sick leave, holiday pay, superannuation or redundancy packages. We have no unions to stand by us when things go wrong, we have to stand on our own two feet and fend for our self's for better work conditions.

I believe this bill would have an adverse effect on many workers, who at present return home, to Australia bringing home and spending the foreign capital they bring with them. A lot of colleagues I work with are already considering to relocate overseas taking there money with them. This in turn will all so have devastating affect on the local communities and local businesses as the money will not be spent where it should be. (In Australia)

If this bill passes I would have to consider whether it is worth working in these third world countries which at times can be dangerous and unforgiving. Working overseas we are targets for terrorists, pirates and kidnappers. A lot of the countries we work in we are not liked only tolerated and a lot of the time security is needed to get us from airports to the rig. Like our solders and aid workers we have a choice and yes I do choose to work over seas in these harsh conditions for how much longer I am unsure.

The Australian government would like us to be financially independent by retirement age, with none of the above benefits being paid to us I would have to say it will be difficult and would have to wonder is it really worth the hassle of working over seas away from my family and friends for extended periods at a time.

The only job I know and am good at is working on drilling rigs and there is not many vacancies in Australian waters and could only possibly see myself joining the increasing unemployment cue.

If I did come back and work in Australia and was fortunate enough to obtain work then I would be only be putting some one else on that same unemployment cue.

Thank you for taking your time to read the concern of a fellow Australian.

Kınd	Regards
John	Emmott