

4<sup>th</sup> June, 2009

Mr Stephen and Mrs Gloria Graymore

Committee Secretary

Senate Economics Committee

Department of the Senate

PO Box 6100

Parliament House

CANBERRA ACT 2600

Dear Sir/Madam,

I am writing regarding the proposed changes to section 23AG of the Income Tax Assessment Act – Tax Laws Amendment (2009 Budget Measures No. 1).

I would like to say that I don't believe these changes will be of great benefit to the Australian economy and may in fact make the economy worse.

I believe that many people who currently work overseas, will decide to either move to their place of employment and live, in which case the country will not be able to reap the benefits of the taxes nor the income which that family was spending. On the other hand I believe also that some people, as is the case with us, that the person will

simply decide that it is not worth their while travelling to these far away countries to work and will therefore be seeking employment in Australia, which in turn will be taking work from other people.

I am writing this on behalf of my husband, who just left late last night to return to his place of employment which is in Nigeria. He goes through a lot of difficulty getting to and from his place of employment and was planning on retiring in just a few more years but now he will be looking for employment in Australia which will mean we will have less disposable income to spend in the future.

I believe that these people pay income tax in the country of employment and that the money they are bringing back into the country and spending is a valuable asset that would be greatly missed in the current economic climate.

Thank you

Stephen and Gloria Graymore