To the Senate.

It is with much concern that I type this message. I have been following the changes K.Rudd and W.Swan are planning as part of the budget, of concern to me is the change to the taxing of offshore workers by eliminating Tax Ruling 23AG.

I currently spend 243 days away from my family living in substandard accommodation in order to do a job that I enjoy. The misconception is that I earn exorbitant amounts of money and lead a high flying lifestyle, this is far from reality. A majority of offshore workers are in near 3rd world locations with limited contact with family and friends, living in substandard accommodation, We do however still support Australia's economy with our salaries.

Australia's greatest export is under threat, Aussie Expats are well regarded around the world for there expertise I am considering (as are a lot of my associates) a permanent move offshore in order to not be penalized for pursuing my career.

I feel the ramifications on our country's economy will be huge if offshore workers relocate from Australia, there will also be a huge move in the unemployment numbers if expats return home.

The Startling matter is the fact that this has not been passed yet and we will be paying double tax as of July 1st.

Thank you for your time

Paul Bowen