

Dear Treasurer &/or Commissioner for Taxation,

Self assessment of taxes payable can best be undertaken when the taxation rules are simple and unambiguous. The best way to achieve this is to remove as many consistencies as possible.

That some employees, unusually in the employment of government, can receive (a) tax free allowance/s whilst the ordinary taxpayer is not allowed the same privilege is unacceptable. All perquisites, from any source, to any person, should be included in one's taxable income unless the supplied goods and/or services are for the exclusive use of the employee in the pursuit of his occupation, and for the benefit of *the employee only*.

Whilst self-evident inequalities exist, there will always be a problem with self-assessment!

Regards,

Mike Williamson. (7/04/04)

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Outgoing mail is certified Virus Free.

Checked by AVG anti-virus system (<http://www.grisoft.com>).

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