

Dear Sir / Madam

I would like to understand how introducing the transitional arrangements for Australians and not those from the UK in the same circumstances complies with the Australia-UK Double Tax Agreement, in particular Article 25 which states:

*Nationals of a Contracting State shall not be subjected in the other Contracting State to any taxation or any requirement connected therewith, which is other or more burdensome than the taxation and connected requirements to which nationals of that other State in the same circumstances, in particular with respect to residence, are or may be subjected.*

I am well aware that a little knowledge is a dangerous thing. So in the event that I have misunderstood the application of the above clause, I would also like to lobby the government to re-consider the application of transitional provisions for foreign nationals. For a number of us our employers refused to commence any salary negotiations until the the draft legislation was released, giving us little time to adjust or make arrangements to return home. We would appreciate some form of transitional period to enable us to re-arrange our affairs, and hopefully stay in Australia to complete the job we were hired to do.

I look forward to hearing from you.

Yours sincerely

Jo Joyce