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The following is an excerpt from a letter written by one of Sen Helen Coonan's staff to a taxpayer:  
**"Parliament has placed the onus on taxpayers to demonstrate what their true tax liability is because a taxpayer is uniquely in possession of *perfect knowledge* (my emphasis) as to what their taxation affairs are."**

How comfortable can any Australian be when filling out their tax return? Could you get 100% in a test about Australia's Tax Act?

I used an experienced (20 years) accountant to do my tax in 1998- he misunderstood a tax issue... (along with:

Hudson Croft Thomas; Norton and Smailes; Hall Chadwick; Court & Co; Deloitte's; Price Waterhouse; Lear & Co; BSH; PKF; KPMG, Knox & Hargrave; Dennis Lear; Cowell Abbott; Lawler Davidson; Greenwood Challoner; Geers & Pusey; Cameron Kirk Rose; Ernst & Young; Parker & Parker; Minter Ellison; Blake Dawson Waldron; Stone & Partners; Taylor Smart; Clayton Utz; Anderson Josland; LBW & Partners; Carlton & Partners; Cornwall Stodart; Coopers & Lybrand; Gadens Ridgeway; Dawson & Partners; Lyons Waddell; Turton's; Herbert Geer & Rundle; Malleson's.

some of whom sit on the NTLG, and other ATO Panels

or even Philip Lindsay National Taxation Adviser for one of them at the time, and later Mr Costello's tax adviser until late 2001, when he became a senior member of the AAT).

On Four Corners in 2001, Michael Carmody said:

**"I'd love to be able to say to you that the tax office will get 100% of its advice 100% right but we're human beings and the law is not always that straight forward. Despite our best efforts there'll be occasions when we get it wrong."**

The above illustrates what a crock self-assessment has become and how it gives the taxpayer NOTHING if he gets his tax return "wrong".

If the ATO gets it wrong there are no consequences.

There should absolutely **never** be any retrospective application of tax laws!!!

Ever since the ATO put a wrecking ball through my life 3 years ago I have been on a steady downward spiral. Assets being sold off here and there, suddenly the credit card is not able to be paid off, my wife and I have now decided to sell our house in October to stabilise our financial position.

There is nothing but a wall of bureaucracy when dealing with the ATO. WE WILL TREAT YOU AS AN INDIVIDUAL- taxpayers' charter. I have never been contacted by the ATO to discuss my situation. I never talk with the same person twice.

If a taxpayer uses a reputable accountant and makes every effort to submit a valid, honest tax return, they should not be penalised if it has errors of some kind in them. I am a long-standing tax payer with an excellent record of compliance.

I NOW HAVE NO CONFIDENCE IN THE SELF-ASSESSMENT SYSTEM AND A GREAT DEAL OF NERVOUSNESS AND FEAR WHEN DOING MY TAX.

Peter Lettenmaier