

**G. W. ROBERTS**

REGISTERED TAX AGENT

GEORGE WILLIAM ROBERTS O.B.E., F.T.I.A., F.T.M.A., M.N.T.A.A.



P O Box 23  
Murgon Qld 4605

Telephone: Office: 07 4168 1544

Facsimile: 07 4168 1779

---

8 October 2008

AFTS Secretariat  
The Treasury  
Langton Crescent  
Parkes ACT 2600

Dear Sir

Re: Tax Review  
Re: Australia's Future Tax System

I've been a Registered Tax Agent since 21 May 1962 and during that evolving period the outstanding observation from my desk and ATO communication has been the interpretation formulation of the taxation legislation. Nothing is ever in conclusive black and white.

The dictionary defines "interpretation" as meaning "the construction, the translation of composition". As a sole practitioner compliance requires coverage of the entire taxation legislation whereas the large companies are sectionally specialised. However, interpretation still prevails.

Reformation of interpretation would be a major challenge and perhaps the present system does present substantiation for the payment of preparation fees.

Yours faithfully

A handwritten signature in black ink, appearing to read "G.W. Roberts", written in a cursive style.

GW Roberts