

Dear Dr Henry

Foreword

There can be made a compelling case on economic grounds for doing away with the small Tax return that has a group certificate some bank interest maybe a Telstra dividend and a few deductions. Apparently in the United Kingdom the employer does it all and the employee does not have to lodge a Tax return. I would make the following points for you to consider when weighing up the pros and cons of possibly doing away with small taxation returns.

Points for retaining Small Taxation returns

1. Many people who lodge a Tax return have a respect for the law of the land and have a feel they are good law abiding citizens by completing this task. For example the rough as guts client who would always dump his papers on my table with the comment " here is all my shit and crap" still respected the law of the land. Hopefully it encouraged him and other clients like him to respect other laws too.
2. Many clients are quite isolated and lonely in the community. Meeting their tax agent I suspect is one of the few occasions where they have the opportunity to actually talk with another human being.
3. Clients look to receiving a tax refund in November December each year so they can buy something substantial. Many of them do not seem capable of saving throughout the year. I might add that I have always been amazed at the generosity of the clients who can least afford a donation.

Conclusion

I am a senior citizen these days and I have no vested interest in the outcome of your decision in this matter. My only reason for this submission is to try and be helpful and share my experiences with you

Kind Regards

Roger Moore