

To The Senate Inquiry,

I wish to make a submission in regards to the inquiry regarding the Government's proposed changes to the tax exemption for foreign employment income (23AG of ITAA 1936).

I am currently employed in New Caledonia under a 23AG ruling in respect of tax and will be directly affected by the changes. My current contract is for a short term commissioning role which I began in February 2009 and expect to complete by October 2009.

I would request that the inquiry would consider that this proposed change would be not applied to existing contracts that Australian's working offshore, under a 23 AG ruling, signed prior to the Governments proposed changes were made public.

Regards

Dave Rosetta