

**Consultation**

*Fringe Benefits Tax (FBT) Reform living-away-from-home benefits*

**Name**

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*Programmed*

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**Are you submitting on behalf of your Company**

*No*

**Do you want your submission to be confidential**

*No*

**Accessibility Statement**

*Yes*

**Submission files****Support files****Submission text**

*If the proposed plans to change LAFHA go ahead then I would like to ask how it is deemed fair that, as full taxpayers, 'temporary residents' will still have to pay \$4500 per year to send our children to school?*

*As a full taxpayer should it not be that regardless of status (temporary or permanent), if you pay your taxes then you should be entitled to all the benefits which those taxes provide?*

*Failure to do this strikes me as being discriminatory and also goes against the tax treaty in place between Australia and the UK. In particular Article 25 "Article 25 (Non-discrimination) is included to protect nationals of one country from tax discrimination in the other country."*

*Although dissapointing I can understand the reasoning and motivation for the government to amend LAFHA like this. What I cannot understand is that in a country that prides itself on fairness and equality and a budget that was labelled 'a fair budget' that a minority (temporary residents) can be penalised in such an unfair way.*

*Kind regards*

*Jon White*