

It is outrageous to expect entities which may only need to report once or twice per year to pay an annual fee of \$241.

These businesses are already inconvenienced by having to provide annual returns which place unnecessary pressure on their small operations.

If passing on the cost for using the service is to be implemented then it should be based on a user pays system.

A System which requires payment at the time of lodging a report is the only fair and equitable method of passing this cost on to consumers.

To expect the entire community to pay for the cost of a few who might be entering into illegal transactions is neither fair nor equitable.

Gareth Jones