

I wish to add comment to the reform of the tax system review process.

I am a public servant who works for the [removed for privacy reasons] and am astonished at the amount of rules and bureaucracy that business, particularly small business has to put up with.

Laws are complex and taxes varied and numerous. Reporting and paperwork is overwhelming. There are costs in maintaining documents, getting advice, and submitting tax returns. Then there is the cost of running the government departments, both state and Federal.

We need to look at simplicity and ease of collection rather than trying to provide a "fair" system. There is no such thing.

We should look to indirect taxes as much as possible, again with an eye to the easiest form of collection. GST is overly bureaucratic.

Sales tax had merit, in that it was collected at the wholesale level and the retailer then only had to pass it on. Saved paperwork.

But what about looking to increase taxes on things which are easy to collect, such as fuel. We all use it, we want to discourage large cars and reduce greenhouse gasses. So raising taxes on areas like this does both. It is also easy to collect via the oil companies. Pay them a fee for collection if necessary.

No taxes on savings, or treat interest like a capital gain rather than revenue.

My main message though is: find a system that is simple and easy to apply and comply with.

Thanks for your time.

Richard Bunting