

Hi I wonder if the review has considered a tax at death. The old death duties was very unfair and favoured some and not others.

Succession duty applied to the recipient would be a fair way of charging a duty in that it is applied according to the recipient's circumstance.

For example everyone could have an exemption of \$50000 to \$100000 and greatly increased where young children are involved and where a person dies before say up to 60 that has not been able protect a family business through other means. Also the relationship between the beneficiary and the deceased could be taken into account.

I believe in the right to everyone making a quid in their lifetime but unless it is a spouse or close relative such as young children there is nothing wrong with the state taking something back.

We have a society where some are getting richer and richer which should relate more to effort than a gain they have not worked for

On another matter as a pensioner myself I see nothing wrong with taking back something when ones spouse has finished with the estate.

Our estate is mainly an average home and we both have health problems and are grateful to the health system which will never catch up and also the pension which is not easy to live on. We are pensioners through bad luck in business and taking help from 60 was necessary.

This is not a communist approach but suggestions to share wealth more evenly.

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