

I wish to make two points although I realise it has complex ramifications.

The tax system should be based on individuals, not families, or marriages, or any other kind of adult relationships. Individual income, individual tax, individual exemptions and rebates for particular dependencies like children and caring for people with disabilities or the elderly.

the tax system should also be progressive, remove the gst on essential daily life items, and make income tax more progressive as income increases, including raising the tax free threshold to a reasonable level above the poverty line.