

To Whom it may concern:

Please take into consideration the following points in your review of the tax system:

I believe that the Australian Government should support the international implementation of the Currency Transaction Development Levy (CTDL) that would tax the richest market of all, the trade in foreign exchange, worth an incredible \$3,200 billion daily.

The tendency to lower corporate and personal income taxes that has happened over the last decade should be reversed, as it has led to a favouring of the rich at the expense of the poor.

Following the lead of the German Government to make its motor vehicle tax dependent on carbon emissions, the Australian Government should negotiate a carbon-based motor vehicle tax with the USA. Wealthy Australians who use off-shore tax havens to avoid their responsibilities here need to be vigorously investigated and prosecuted, both in order to provide funds for vital projects in Australia (e.g. education, health and infrastructure) but also to dissuade others from following the same path.

Thank you for your consideration,

Andrew Roberts