

Australian Pensioners & Superannuants League WA Inc.

ASIC - ARBN 130 266 483 Associations Incorporation Act 1987 (WA) - Reg. No A1013755W

[An Association of WA Volunteers, Inaugurated 17th December 2007]

[Also an Affiliate of the Australian Pensioners and Superannuants Federation Incorporated]

[Founded in 1956 (ARBN 125 145 897)]

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Australia's Future Tax System Review Submission To AFTS Secretariat, The Commonwealth Treasury

16th October 2008

1. Pensioners and Superannuants in their "Post full-time working, time of life" should be GST Free, by the introduction of a "Welfare Smart Card" which, when presented to a vendor of Goods and Services, would insulate the "Welfare Recipient" as a purchaser, from the imposition of this form of Tax.
2. It is noted that in 1941, the Commonwealth Parliament set about providing for "Child Endowment" by the introduction of the [Pay-roll Tax Act 1941 no.3](#) and the [Pay-roll Tax Assessment Act 1941 no.2](#).
3. Therefore APSL WA submits that the Re-Introduction of legislation to provide for Future Welfare Payments, into a "Welfare Trust Fund" could be appropriately accommodated by a Tax on the Unimproved Value of Land similar to the [Land Tax Act 1910 no. 21](#) which served Australia well for 42 years until its repeal in 1952.
4. At the time of the 1952 repeal, there was limited "Overseas Foreign Control of Australian Land".
5. However, during the last 56 years there has been a massive expansion, of the use of Australian Land by "Overseas Foreign Controlled Corporations" and it is the view of APSL WA that a method of raising funds, for the Welfare of Australian Citizens, can, and should, be catered for by a Tax on the Unimproved Value of Land.
6. APSL WA submits that "the wheel doesn't need re-inventing, but occasionally needs re-balancing."

Submitted by APSL WA Inc.

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Honorary Principle Administrative Officer

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[One of two National Vice Presidents, Australian Pensioners and Superannuants Federation Inc. (APSF)]

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