

Dear Sir/Madam,

I would like to suggest the following be considered when making decisions regarding Australia's future tax system:

- 1) Personal and Corporate Income Tax: reverse, or at least stop the trend of lowering these as it only benefits the rich at the expense of the poor
- 2) Motor Vehicle Tax: The German Government has decided to revamp its motor vehicle tax so that in future the rate depends on the amount of carbon emitted from exhausts. I urge the taxation review to recommend the Australian Government negotiate a similar arrangement with the States.

3) Tax Havens: Please do more to stop wealthy Australians from using tax havens to avoid their responsibilities.

Thankyou for considering these points,

Kind Regards,

Elsbeth Blunt