

To whom it may concern,

This tax review gives us a great opportunity to make changes in the tax system for the better, for people, for the environment.

The trade in foreign exchange is worth \$3,200 billion every single day. I urge the Australian Government to support international implementation of the CTDL (Currency Transaction Development Levy), which would tax this richest market of all.

Lately, there has been a trend to lower corporate and personal income taxes, which results in further inequity between rich and poor.

It is necessary to reverse this trend - a responsible level of tax is necessary for a democratic society to function.

The Government should negotiate an arrangement with the States, to follow the example of the German Government who has revamped its motor vehicle tax so that in future the rate depends on the amount of carbon emitted from exhausts.

The Australian Government should do everything in its power to stop the use of tax havens by wealthy Australian individuals and companies.

It is the responsibility of every Australian to contribute what they are able to, and it's not clever to avoid those responsibilities, and shouldn't be rewarded.

There is a great deal of important information in the October issue of New Internationalist Magazine, and I urge the Panel to avail themselves of all sources of information.

There is also a web site set up by NI, tax justice blog.

Thank you for the opportunity to express our views.

Jane Pennington.