Thank you for the opportunity to make a submission to the review .
Please consider the following:

   * Review the current arrangements for superannuation
contributions which provide a tax minimisation avenue for the rich

   * Alcoholic drinks should be taxed according to the volume of
alcohol present.

   * Break the present link between property valuation and water
rates. Have a progressive property tax on wealthy residents, but
charge for water by volume at a progressive rate (more per litre for
high users).

   * International implementation of the Currency Transaction
Development Levy (CTDL) would tax the trade in foreign exchange,
would return $3,200 billion daily, would stabilise currency movements
and fund projects social security, universal health care and education.l

   * Reverse the trend to lower corporate and personal income taxes,
a trend that has benefited the rich at the expense of the poor over
the past decade.

   * The GST is regressive in effect and the rate should be reduced
and the income raised from progressive personal income tax

   * The GST should not apply to books

   * I note that 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 strongly urge the the taxation
review to recommend the Australian Government negotiate a similar
arrangement with the States.

   * The Australian Government should do everything in its power to
stop wealthy Australians and multinational companies from using tax
havens to avoid their responsibilities.

   * You may also like to read the the October NI Magazine for some
very good discussion on tax justice

   * I refer you to the recent report of the WHO Commission on the
Social Determinants of Health. You can see the report
at
<http://www.who.int/social_determinants/en/>http://www.who.int/social_determinants/en/
A crucial part of the report concerned the need for fair financing
globally and within countries (in Part 2 of the report). This report
should also be consulted by the taxation review team
Paul Laris