

Dear Tax Reviewers,

I would only like to make one point, and it is brief:

The tax breaks afforded private motor vehicle transport:

1. Distort the market
2. Encourage polluting activity
3. Put safe, environmentally responsible and healthy transport options at a price disadvantage
4. Encourage the spending of capital on non-productive imports
 - a. Cars
 - b. Fuel

I hope you are familiar with "Pigovian Taxes" a funny name for a very sensible form of taxation.

Good luck in your endeavours, the job you are doing is very important.

Yrs

Richard Lester