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AFTS Secretariat
The Treasury
Langton Crescent
PARKES ACT 2600

Dear Sir/Madam,

Review of Australia's tax system

I feel very strongly about the issue of tax avoidance through the use of tax havens and the trend towards the lowering of personal and corporate taxes in favour of consumption taxes which disadvantage low income individuals who spend most of their income on commodities every week just to survive. I hope that this review results in the minimisation of the use of tax havens by wealthy Australian individuals and companies, and a move back towards income tax rather than consumption tax.

I would like to see the Australian Government do all that it can to support international implementation of the Currency Transaction Development Levy (CTDL) that would tax the trade in foreign exchange, worth \$3,200 billion daily.

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 encourage the Australian Government negotiate a similar arrangement with the States.

I recommend that the review committee read the October New Internationalist Magazine for further background, and also the New Internationalist's special **tax justice blog**.

Yours sincerely,



Robert Jackson