

Changes I'd like to see in the Australian tax system:

States apply land tax in addition to council land tax

- easy / efficient to administer
- following ACT example
- replace other taxes, eg payroll, stamp duties
- reduce dependence on federal govt

Simplify business taxes by reducing exemptions

- probably more efficient than reducing regulations

Contributions to superannuation

- 15% discount to income tax rate rather than flat 15%

Why not pollution taxes?

- use tax system to change behaviour in a positive way
- could be applied by states which would reduce dependence on federal govt

Continue attempts to tax multinationals fairly

- minimise "transfer pricing", etc
- all businesses operating in Australia need a "level playing field".