To Whom it May Concern,

Please consider the following points in your Review of Australia's Tax-Transfer System:

- PROGRESSIVE and EQUITABLE levels of taxation.

The trend over recent decades in the reduction of corporate and personal income taxes should be reversed. Reducing taxes for those with the highest capacities to pay contributes to the erosion of government revenues (both within Australia and as part of an international economy) and results in higher burdens on lower income earners, who are simultaneously disadvantaged by diminishing revenues for public goods and services. Progressive and equitable systems of taxation and transfer are crucial in supporting sustainable public revenue and in enabling society to cope with current challenges of environmental degradation and changes in climate.

- CTDL – Currency Transaction Development Levy

Please recommend that the Australian Government should support international implementation of the Currency Transaction Development Levy. Australia could play a highly constructive role by supporting changes to the world's enormous market in foreign exchange, which would simultaneously improve the stability of the global economy and generate desperately needed revenue for global development.

- TAX HAVENS

Please recognise and act up on the damage that tax havens do to global systems of taxation and transfer, and call for greater regulations to prevent Australians from avoiding their financial responsibilities to Australia or any other country of residence.

- MOTOR VEHICLE TAXATION

Please recommend that the Australian Federal and State Governments negotiate changes to the Motor Vehicle Tax so that the tax rate varies depending on the exhaust emissions of CO2 and other greenhouse gases. Such a system has been agreed by the German Government, and has the potential to act as a strong incentive for vehicle efficiency and reduction in pollution.

Thank you for your consideration of this submission.

Jessie Wells