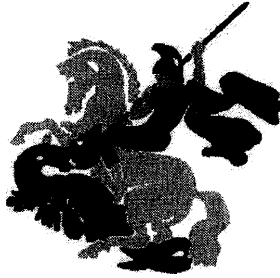


THE TAXPAYERS' RESEARCH FOUNDATION LTD

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Supporting the
Taxpayers Australia
Group

Date: 19/02/03

Company Secretary : Stephen Ware
Patron: Professor Warren Hogan

The Secretary
Senate Economics References Committee
Room SG.64
Parliament House
CANBERRA ACT 2600

Dear Sir,

**Re: Inquiry into the structure and distributive effect of the
Australian taxation system**

I write on behalf of the Taxpayers' Research Foundation whose aims are:

- (a) To promote the public interest by conducting research into all modes of taxation and all other contributions levied on persons property or business for the support of government at all levies;
- (b) To establish the effect of different methods of taxation and to assess independently and impartially the merits of different forms of taxation;
- (c) To promote and conduct seminars conferences and discussions on matters relating to taxation research and policy;
- (d) To publish and disseminate papers and studies relating to, and to make known generally the result of, research and investigations conducted by the Foundation;
- (e) To undertake a continuous and general study of Federal and State taxation and other means of raising money by Governments;
- (f) To promote the simplification of taxation laws throughout Australia;
and



- (g) To acquire by purchase donation or otherwise a library of works relating to the taxation laws and fiscal policies of the Commonwealth of Australia and its States and Territories and of other countries.

In relation to the Senate inquiry I attach a paper prepared by Ms Margaret McKerchar which was funded by the Taxpayers' Research Foundation.

In addition to this paper we also have a number of other academic papers which are being prepared. These include:

- Dr Robin Stonecash – Australian Graduate School of Management, University of New South Wales ***Analysis of the Impact of the GST on the Supply of Community Services***
- Dr Christopher Bajada – University of Technology, Sydney ***The Tax Mix and the Cash Economy***
- Professor Robert Brooks and Associate Professor Sinclair Davidson – RMIT Business ***Research and Development Tax Concessions***

Should the Committee be interested, research in these areas could be made available to assist your inquiry.

Yours sincerely,



STEPHEN WARE
SECRETARY