

Dear Sirs,

Whatever you decide about local taxation, can I urge a system that makes it relatively straightforward to establish the amount that should be paid. I had to deal with development land tax claims arising from the Development Land Tax Act 1976. These could be complex to agree and involved negotiating on valuations, some of which were hypothetical. The time and effort devoted by the Inland Revenue, tax-payers and their advisers was considerable, making DLT a very inefficient tax to collect.

Yours faithfully

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