

## **Defining a good tax system Perspectives from the UK, Australia and New Zealand**

The recent landmark United Kingdom Mirreless Review provided guidance towards appropriate tax and social security structures. The Review outlined its good tax system which consisted of seven tax categories:

- A broad progressive income tax
- A broad single rate GST
- Alcohol, tobacco and carbon excises and gambling taxes
- Land tax
- Transfer of wealth tax
- Uniform resource rent tax
- Road congestion tax

This paper is based on anonymous / confidential interviews about the Review's good tax system conducted with taxation law / economics Professors' from the UK, New Zealand and Australia. This paper reflects on their views on what constitutes a good tax system and its possible application to the UK as well as other open economy OECD countries such as Australia and New Zealand.