

18 Upper Park Drive  
Forest Town 2193  
Johannesburg  
Telephone (011) 646-4480

14 January 1985

The Secretary  
Commission of Inquiry Into The Tax Structure  
of The Republic of South Africa  
Private Bag X652  
Pretoria  
0001.

Dear Sir,

Attached are 25 copies of a Submission for consideration by the Margo Commission into the Tax Structure of the Republic of South Africa.

The theme of this submission is:-

The Character of a Nation is Shaped by it's System of Taxation

This should be the foremost consideration at all stages of enquiry, deliberation and recommendations carried out by the Commission.

Taxes may be considered as falling into two main categories:

- i. Those which fall on production. The majority of our taxes are of this type.
- ii. Those which are imposed on the productive capacity of land.

The first type discourage production and the creation of wealth whilst the latter encourages the maximum economic utilization of land, rapid development and the growth of a wealthy and stable society.

There is a wealth of information available to substantiate the above claims.

May God guide and bless your deliberations.

Yours faithfully,

  
G R A Dunkley

*Objectives: (Interim)*

- 1 To study and research the incentive and disincentive effects of modern taxation on production and the relations of men in society.
- 2 To study the natural laws governing the relations between men in society

Interim Chairman: G.R.A. Dunkley