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BY FAX AND BY HAND
(Fax: 2530 9167)

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Ms. Miriam Lau
Room 511, Central Government Offices
(West Wing)
Central
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Dear Miriam,

I have spoken to Bill Ahern, who wrote the STEP paper. He will appear at the meeting. I did not make much progress with him. His argument seems to be that Estate Duty should not be abolished because it provides a useful revenue source and could be a better revenue source if the Government enforced the rules more strictly.

I think the best answer is that the Government has decided it does not need the revenue source and that enforcing the law more vigorously is not a policy decision it wants to take.

On the issues raised by the Law Society, one answer might be to amend the bill so that it has effect from the date of the budget announcement. This is not an unusual practice for Revenue law changes. Any administrative detail can be attended to later and the passing of the Bill could then be delayed until October.

Yours sincerely,



Dan Bradshaw

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