

Mr John Kelly  
 Secy of Commission on Taxation  
 Le Pole House  
 Ship Street Great  
 Dublin 2

Acknowledged  
 21/5/08

64/5708

Dear Sir,

In connection with your invitation to make submissions on taxation reform; I would put forward the undermentioned for consideration by the Commission:

- (a) Increase the tax-free threshold for the elderly by substantially increasing say for those over 70 years of age at least double the present figure and for those over 80 years triple the figure.
- (b) The tax allowance at present available for caring for elderly people, be extended to cover spouses. At present the allowance is covered, where someone other than a spouse is covered, which seems discriminatory.
- (c) An increase in tax allowance for nursing home charges or better still abolish such charges for those on pensions.
- (d) Older people, say over 70 years of age be exempted from DIRT on savings interest.



Douglas Carson  
 (DOUGLAS CARSON)