

From: Member of the public

Like many people my income for 2020 has been significantly reduced by the Covid-19 pandemic.

I identified the problem of the 2019 tax shortfall long before the suggestion of moving tax payers from prior year to current year and increased by ITIS to 23% and then again to 27% in an effort to cover the 2019 shortfall.

Personally I believe the change from prior year to current year is long overdue and will certainly have a benefit for me in clearing my 2020 tax liability and allowing time to repay the outstanding 2019 liability.

I agree that to write off the 2019 is wishful thinking but I do believe that some sort of discount would encourage people to pay off the owed tax as quickly as possible. Maybe a sliding scale relating to how quickly the liability is cleared. Without this wealthy individuals (not me unfortunately) will simply leave their money invested and gaining interest rather than paying off their liability.