

GR pl check for letter 18/6.

CEW

FROM MR. B. W. SUTHERLAND, C.B.E., F.C.A.

THE MANOR HOUSE
SHIPSTON-ON-STOUR
WARWICKSHIRE
SHIPSTON-ON-STOUR 61607

PPS

2nd July, 1984

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Dear Prime Minister,

I thank you for your kind letter of 18th June and I apologise for not having been able to reply to it earlier.

I have to say that, while my proposals did not find favour in the particular forum in which they were discussed, it was generally agreed that the combined effect of the P.A.Y.E. and National Insurance systems does constitute a real disincentive to effort. I am therefore asking my colleagues in the Institute of Directors to look at this problem. I hope to bring in to this study people engaged in day to day management, who have studied shop floor motivation, as well as our economics and taxation specialists.

I firmly believe that to keep up the impetus of our recovery from the recession we must seek to remove every obstacle to the changes in attitudes to effort which you have done so much to achieve. If change is necessary, the fact that it is difficult to achieve does not make it unnecessary. I believe that we must change the present system - I hope that I shall yet produce a less difficult way to do so.

Yours sincerely

Bruce Sutherland

The Rt. Hon. Mrs. Margaret Thatcher, M.P.,
10, Downing Street,
LONDON, S. W. 1.

Simplifying Tax - Review for May 83.

THE MANOR HOUSE
SHIPTON ON STOUR
WARWICKSHIRE

1983

The following is a summary of the main points of the report...

The report is divided into three main sections: the first section deals with the general principles of the law, the second section deals with the specific provisions of the law, and the third section deals with the practical application of the law.

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