



Priorities for Tax Reformers

Tommas Graves

THE NEW ECONOMICS OF SUSTAINABLE DEVELOPMENT

A briefing for policy makers

Kogan Page, £13.99

James Robertson

IT IS CLEAR that we need a four letter word which means "sustainable development", for if Mr Robertson has his way this will be the centrepiece of the new economics. He brings together his previous works in this book and homes in on nine areas of policy:

- Restructuring the tax system in favour of environmentally benign development
- Introduction of a Citizen's Income
- Termination of subsidies and public expenditure which encourage unsustainable development
- Public purchasing policies which encourage contractors to adopt sustainable practices
- Development of self reliant local economies
- Development of indicators to measure environmental progress
- Development of reporting procedures to establish sustainability
- Demand reduction policies (eg for transport and energy)
- Changes in the international trading regime to encourage sustainable forms of trade

He then explores these areas and as he does so, the enormity of his task is revealed. He requires nothing less than a complete rethink of the whole economic fabric of this nation and the world, the ideas we hold and the action which stem from the ideas. He makes a powerful case, and few would disagree who want the world to be a better place. It is obviously the work of a lifetime which is condensed in this book.



■ James Robertson

Such ideas run counter to the present thinking, and maybe it will take 50 years for the nations of the world to come round to his ideas, but he has provided a powerful impetus. As the book is sponsored by the European Commission many will find it required reading. And so we wish him well.

One difficulty is – are there any policy makers out there? There may be some who ask – what shall we do to win the next election? But fundamental policy makers are few. Just look at our tax system. It is now so complicated it is beyond reform. No-one asks what should a tax policy achieve? How should it be structured to achieve its objectives? Is it just? The cost of employment is at least double the amount that the employee enjoys? No-one examines the effects of this. So James Robertson's task is magnified.

There are many mentions of site-value land taxation, and the author is obviously in favour of this tax, especially from an environmental point of view. On page 71 is a well formulated definition of the tax. But I suspect that he has not appreciated the full implications. He mentions the growing gap between rich and poor, but does not attribute this to the private appropriation of rent and the taxes on production which necessarily follow. He is aware of poverty created by the tax system we have, but does not see that the only way out is to tackle the land question.

Georgists would perhaps urge him to deal with this fundamental injustice first, then see what remaining problems are left. For example, if wages rose to the maximum available on the best site still open to use, what would be the point of a Citizen's Wage?

I DID NOT expect to enjoy *Sketching Utopia*. Usually, political theatre is among the most boring of theatre genres, up there with "Brechtian," so named for being like that of the playwright, Bertolt Brecht, whose characters had a tendency to monologue on moralistic topics (like a sermon disguised as a play).

Sketching Utopia is a musical, but far more surprising was the fact that the music composed by Arthur Abrams is extremely good. I write as a life-long composer and performer. With only two instruments and a few good voices, the musical portion of the show was yet somehow quite effective, from the fast and furious to the deep and emotional. Of all the less plot-based parts of the show, I was most impressed by the songs (including the lyrics written by Laurel Hessing). The costumes, which, though ranging widely, from the modern to the period to the surreal, and though numerous (there were over 100), were also perfect (designed by Terry Leong). In addition, there was a lot of well choreographed and expertly performed dancing and it was never even slightly superfluous to the story (no choreographer was listed in the playbill, but Crystal Field, the director, hails from the Julliard School of Dance).



■ Emma Goldman

The set design and other technical components of the performance added wonderfully to the experience. And it's always surprising when actors start singing and don't make the audience cringe, which was the case, thankfully, with Theater for the New City's all-around terrific production of *Sketching Utopia*.

It's almost always difficult to know, when a show really works, whether to credit the actors or the director more, but whoever deserves it should get it because the play is emblazoned on my mind. I feel connected with the characters, even many of the minor ones, as if they were old friends or current acquaintances. I even hear their voices. (A classic theatre doctrine is "there are no small parts, only small actors.")

The genre of *Sketching Utopia* is difficult to classify. It is indeed political but unlike plays of that ilk it is anything but