

Firstly, it is not clear how marrying land tax to an “effluent tax” would make it more popular compared to other taxes such as VAT. Secondly, rather than taxing pollution it would be better to minimise or eliminate it through regulations, and fund green alternatives out of general taxation. That way we would not make the mistake of taxing “sins”, as George warned us against.

Taxing a sin is counterproductive, and also it encourages avoidance. It is regressive because the cost is simply added to the cost of production. It is also immoral because it effectively legitimises an immoral activity. Ironically it would mean the worst polluters would become society’s greatest benefactors. They would therefore be economically and “morally” justified because pollution would directly fund public services. This is despite the fact that they would effectively be paying for the services utilised to counteract the effects of pollution! Further, it would make government dependent for its income on behaviour which damages the health of its citizens. Reliance on an Earth Resource Tax could in effect encourage polluting industries to become too big to fail.

It remains to be seen if a “grass-roots movement operating independently of leaders” will “rise up and demand change” as the author predicts. To that end, it is notable that insufficient attention is given to successful reforms, such as those that were passed with the People’s Budget, or those which constituted the cross party post-war consensus. In both cases, governments significantly reduced unjust inequality, the public sector was generously provisioned, taxation encouraged production, housing was cheap and banking was highly regulated. Of the latter case Crosland, in 1952, could claim:

*The most characteristic features of capitalism have disappeared – the absolute rule of private property, the subjection of all life to market influences, the domination of the profit motive, the neutrality of government, typical laissez-faire division of income and the ideology of individual rights*

These events should be significant for Burgoyne, since they are the kind of reforms he calls for. It appears their absence is due to the fact that they do not fit his anti-establishment narrative. 📌

## BOOKS WORTH READING

*The Gift of Science: Leibniz and the Modern Legal Tradition* by Roger Berkowitz traces the shift in the understanding of the nature of law which took place between the seventeenth and nineteenth centuries when legal thought became subject to positivism. What in jurisprudence is termed ‘legal positivism’ is an attempt to completely codify law. This divorces law from ethics, and it pursues administrative efficiency rather than true remedy. For example, traditionally if a farmer poisoned the land of another farmer he would give remedy by restoring the soil to good use. But a modern positivist remedy would be to enforce financial compensation. This manner of remedying has led to industries building in compensation to their costs, and so passing them on to their customers. Real justice, in the traditional sense, is never actually done. Instead justice becomes commodified. This is an important book because the way we conceive law determines the kind of society we ultimately create.



## BOOKS WORTH READING (CONT.)

Another fine book that anyone interested in the history of the land question will wish to read is *The Scottish Clearances: A History of the Dispossessed* by the acclaimed historian T. M. Devine (Allen Lane, 2018). This book clearly succeeds all the previous books on the clearances, in particular *The Highland Clearances* by John Pebble, which is a romanticised version of history. Devine has researched the original historical documentation in great detail. He argues that the clearances took place in the lowlands as well as the highlands.

Of particular interest for Land&Liberty readers is the chapter ‘Transformation and Landlordism’. Here Devine shows how a small minority of landlords controlled over 90% of the land and that their “degree of control over the land was matched by a virtual monopoly of political power”. He argues that the Scottish philosophers of the Enlightenment “helped to give intellectual credibility to a system of government dominated by a tiny propertied oligarchy”. The great thinkers of the time “Adam Smith, David Hume, Adam Ferguson, William Robertson...never questioned an established order founded on the belief that only those with a firm and secure stake in landed property could be trusted to govern the country with prudence”. 📌

## HGF BRIEFING NOTES

### FRIDAY MEETINGS AT MANDEVILLE PLACE

The regular and popular Friday Meetings continue at Mandeville Place throughout the spring.

The meetings are all courtesy of The School of Economic Science.

The afternoon group centres around *Protection and Free Trade* by Henry George; a title increasingly relevant in light of both Brexit and an ever-increasing risk of future trade war between the United States and China. The afternoon group is presented by Tommas Graves, and will also deviate slightly from *Protection and Free Trade* by covering interesting subjects such as the fine poetry of Alexander Pope along with recently discovered material including George’s address to trade unions and the writings of commentators who offered critiques of George.

George’s important work *Social Problems* is the main focus of the evening group. The presenter is Honorary President David Triggs.

It is also worth noting that this study group can be attended via internet connection. Please see the HGF newsletter for details in regards to this.

### ONLINE NEWSLETTER

Land&Liberty readers interested in the upcoming activities arranged by the Henry George Foundation can be updated via e-mail after subscribing to the HGF newsletter:

Go to:

<https://www.henrygeorgefoundation.org/receive-our-newsletter.html> 📌