



practical and creative solutions to acknowledged and emerging global problems.

Just as importantly, the book uses and develops universally understandable language and concepts. That is an important development in the resource rents debate.

By asking of people "who owns the sky?" reformers seeking a reestablishment or recasting of our common and individual rights in the landed part of earth, may have a tool they can easily apply to their advantage.

Peter Gibb

Daylight robbery

**Double-cross
by Ron Banks**

Centre for Land Policy Studies, 2002
£6.95

Banks's book is written in a hard-hitting style and offers a clear-as-crystal exposé of Britain's tax system. *Double-cross* is the

second book in the Inside Story series, which was launched last year with Don Riley's *Taken for a Ride*.

As the cover blurb has it: "Banks exposes the dangerous fallacies that underpin Prime Minister Blair's claim that taxation delivers equity and efficiency. The ugly truth is that Governments destroy people's capacity to produce incomes that would enable them to finance the private and public amenities they need." Banks estimates Treasury taxation policy "deprives each man, woman and child in Britain of £15,000". The figure is based on the methodology developed by Professor Nicolaus Tideman of the Virginia Polytechnic Institute and State University. This amount, Banks adds for clarification, is on top of the taxes government collects, asking: "Should we trust Gordon Brown with the public purse?"

Treating each of our individual traditional taxes separately, Banks calculates the per capita loss attributable to each. Banks works out the effect of over twenty different taxes, identifying sources of public revenue which are neutral or benign, highlighting those which are fiscally destructive.

His list of bad taxes is headed by income tax, which he claims costs a staggering £5,061 loss to each of us in addition to its deducted amount – simply by virtue of the lost incentives that levying it builds into our economic system. Similarly, the use of value added tax as a sales tax, costs the economy a total of £188 billion.

The total deadweight loss to the UK economy caused by the way we collect public revenue, Banks estimates, is in the order of £882 billion. But Banks regrets the lack of properly analysed and detailed public information available for supporting his arguments: he laments the ease with which the politicians and civil servants are able to fool both us and themselves into not seeing this massive problem.

Banks presents an alternative. "The ultimate target is a simple one," says Banks forcefully, it is "raising public revenue without losing a penny of the private income that people would like to produce and keep".

Banks argues that democracy requires us to demand of our representatives that they supply the information we need in order that we can make informed choices about how we want public revenue to be raised. He argues too for a redefinition of the public sector, and of public service.

But most importantly perhaps, he argues for a shift in "the revenue base away from people's wages and savings and on to the community-created rents of land". This, in Banks's view, "would deliver a politics that did not rely on hoodwinking voters".

Ciaran Jennings

Across the great divide

**Soil and Soul
by Alastair McIntosh**

Aurum Press, 2001
£12.99

Soil and Soul is a book about the earth and people. "It is about the interrelationships between natural ecology, social community and the human spirit." It is a book which purposefully "moves away from the mainstream trunk of western culture and goes out on a limb". It's there because the end of the limb is "where the blossom is".

The book is in two parts. Part one speaks of McIntosh's early life. *Indigenous Childhood; Colonial World* tells us stories of his upbringing on the Hebridean Isle of Lewis, and while this may read like an autobiography "we come to understand that in fact it is not". We see that the stories have a greater purpose. George Monbiot (see interview p8) in the book's foreword says McIntosh draws on these experiences "to develop a radical politics of place".

The second part of the book – *The French Revolution on Egg and the Gravel-pit of Europe* – tells us of some of the causes and the action in which McIntosh has been involved. These "point to a Celtic truth about identity, which is actually a deep human truth: A person belongs inasmuch as they are willing to cherish and be cherished by a place and its peoples". McIntosh tells us he is seeking the decolonisation of the soul, and that he hopes to contribute to this by going "heavy on the issues, but gentle on the people".

Soil and Soul is a book which beautifully reveals how good life inspires just cause and right action. It confirms this to us for our own selves that we might understand afresh what our own experience is for.

In some sense the book begins a new social dialogue for us. It also gives us some of the practical elements we will be needing to develop that dialogue. Land reformers acquainted with the author or his work will not be surprised to hear him advocate a type of community land ownership that is growing in Scotland today – one that "allows for entrepreneurial freedom within a framework of mutual accountability and democratically controlled planning safeguards... coupled with land value taxation".

It is a way forward which McIntosh believes will mean "landlordism in rural and urban areas alike could be brought into check, turning market forces against themselves". This, would mean "the lairds