

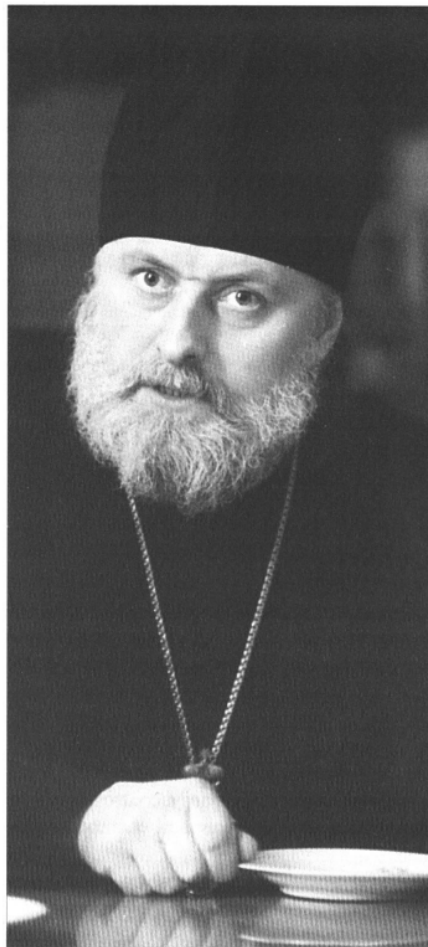
an example to others, for social and ecological justice.”

Citing Leviticus XXV as teaching that “nobody should own the land forever, because the land belongs to God,” he suggested that biblical theology taught that leases in Russia should be for no more than 50 years.

He asked how God’s providence could be shared in a nation, given that some regions may be richer than others, as with the oil-rich areas. “One way is through a tax on land and natural resources. Such a taxation system can be the mechanism by which God’s concern for justice can be honoured. It is important to understand such a taxation system as a spiritual tax because if you forget about the spiritual basis of taxation the people in the rich natural resource areas will not understand why they should share with the areas that are poor.

“So it is necessary to have a programme of public education, not least through the teaching of the church, to help people to understand that a system of resource use that embodies the principles of Jubilee and the sharing of resources, God’s providence, is the price paid for civilisation. The Bible is very clear on this.

“Time and again, especially in the Old Testament, God says that if you don’t care for the land, if you don’t look after the needs of the poorest, God will destroy the



■ Father Eugene

land and break up society”.

Respect for the place in which we live,

according to God, was the mark of a true citizen. “The communist system tried to honour internationalism, but without the spiritualism, so you are paying the price in the destruction of society,” said Mr. McIntosh.

The Russian Orthodox church is preparing a doctrine on social and economic policy. The Rector of the Moscow Theological Academy, Father Eugene said that they needed to develop strategies that would enable the population to rebuild society on new foundations.

FOLLOWING THE writing of his essay, Mr. McIntosh was invited to discuss the land question at the annual meeting of the Quakers in London in May.

The Rowntree Foundation awarded a grant for the publication of a collection of Mr. McIntosh’s writings on applied liberation theology and social activism. The main essay is the study presented in Russia. Other articles range from the address that launched land reform on the Isle of Eigg to essays in national newspapers and a scholarly work published by the United Nations Environment Programme.

☐ Copies of *Healing Nationhood* (£7.50 post free) may be purchased from the Centre for Human Ecology, 12 Roseneath Place, Edinburgh, EH9 1JB, UK.

The Single Tax: a Russian project

THE BELGOROD experiment deserves to be studied. Several years ago, in the oblast’s agricultural sector, 24 taxes were substituted by one – a single tax. The charge was calculated on the basis of the quantity, quality and location of the occupied land.

The level of public transparency in the administration of the charge is high. All agricultural producers are invited to meetings to receive information about their obligations. They are provided with the information about the value of their holdings, and then informed of the grain equivalent of their annual payments.

The payments are not in cash. They pay for their land with the grain they produce, and there are no other taxes for the farmers or other agri-

cultural enterprises. They are free to dispose of the excess output to whomever they like, on the basis of market prices.

The first results were promising. The problem of food production was solved without any external investment. But in addition, the tax

became an important tool to regulate the food market at



Tanya Roskoshnaya reports from Russia’s southern region of Belgorod on an experiment with the Single Tax on land

the regional level. One outcome was a decline in prices for bread, which are among the lowest in Russia.

Farmers find that they do not have to conceal the value of their total output. Tax evasion is no longer a social pre-occupation.

We can hypothesise that this also leads to further important

benefits, in terms of the sociological character of the local communities; but this requires further research.

A contrasting experiment took place in Saratov. This was an attempt to create an active land market by trading the land. Results were poor. The capital gain was not as large as was expected. The land auctions did not yield beneficial results for the rural economy, because there were no associated incentives.

In contrast, Belgorod – in abolishing the taxes that generate “excess burdens” on economic agents – is not only feeding the population in its region; there is a healthy export business, with Belgorod products proving to be competitive in the markets of other regions.