

# Absurd Taxation

by T. O. EVANS

WHEN WE LOOK BACK over history at the various methods adopted by governments to raise revenue, we can always be sure of a good snigger. There was a tax on togas in the Roman Empire which was graduated according to elegance and also a tax on funerals. In England we had a tax on windows, the effect of which, if nothing else, kept the heat in, while in France they had a tax on fireplaces which of course kept the heat out.

We have had a tax on beards (Russia) and a tax on newspapers (France). The latter was levied according to the number of pages and, as might have been predicted, resulted in big one-pagers.

A tax, not so amusing for the payer, was paid by submitting to a beating with a "bastinado" (Egypt). The longer the citizen endured the beating, the lower his taxes when he finally consented to pay.

The sad thing of course is that in the twentieth century we find governments have learned nothing—and the taxes are nothing to giggle about although a painful smile is permitted.

Our present method of arriving at assessments for local taxation have been receiving some publicity lately because the Government intends to embody in the next valuation, a questionnaire for all ratepayers to complete. They must declare improvements to their property. Information will be required on extra power points, central heating systems, double glazing (the window tax again) and in short anything and everything from plumbing to plastering that could conceivably give such added value to the property as to enhance its real or hypothetical rent. The more and bigger the improvements of course, the higher the tax—that should teach householders to waste money on higher standards of cleanliness and comfort.

But the public only know the half of it. Noting down additional amenities for tax, like those above on a questionnaire, is simple—that's why the public are to be made to "do it yourself"—the valuers will be busy elsewhere with their inspections. They will be valuing fire stations, railway lines, wind tunnels, machinery and public lavatories. Of course there will be appeals from the not-so-simple valuations and they will no doubt be duly written up for the *Rating and Valuation Reporter*, as they usually are for the edification of students and experts who would add to their knowledge of rating case law.

Here is a sample:

"... absence of natural light in the bathroom and kitchen and outlook on to the service yard, with its attendant boiler house noises, diesel engine discharge noise and fumes, and the noise from garbage clearance. Those disabilities had to be specially allowed for . . .

"Sloping ceilings in a house have been held to restrict usable floor space in a room only if they intrude at a height of 5ft or less, or if they leave no wall space for a wardrobe in that room . . .

"The house had extensive unfinished parts . . . a 17½ per cent deduction was made on account of them . . . a further ten per cent allowance was made for particular design disabilities:

"Play can be made with the character and charm of old houses, but in *Downing v Benge Investments Ltd.* (1968) RA 530 . . ." Yes, we can imagine.

As I said, always good for a painful smile and I suppose that's better than bursting a blood vessel.