

Dodging the 'Oms'

By Our Danish Correspondent



THE Juggernaut called the 'oms' (the sales tax) has started rolling and as is usual in such cases, the lawmakers had not thought of all the administrative problems involved. So far, 112 officials have been appointed to look after the oms. An "Inspectorate for the Sales Tax" has been created and a Director for the Inspectorate has been appointed.

The wholesalers, who now have to function as unsalaried "obedient servants", registered in droves as they were supposed to, but many did not make the deadline. The *Borsen*, Denmark's commercial and shipping daily, complains that a number of wholesalers have to employ two or three persons full-time in order to cope with the paperwork of the oms. About 60,000 firms have to register. It is safe to assume (says the *Borsen*) that 30,000 persons will be full time oms-employees. If their average income is 20,000 kroner per year, this administration will cost 600,000,000 kroner per year in unproductive labour. The Copenhagen daily *Information* says that it will more likely be 60,000 persons than 30,000.

In the tracks of the Juggernaut, a jungle of "exceptions" and "difficult cases" has sprung up overnight. Examples at random: a stationary conveyor belt is not taxed, tractors and fork trucks for internal handling are. A stationary crane is not taxed, a peripatetic one (compliments to Aristotle) is. Office machines and automated equipment are taxed, computers are not. Test tubes used to check on the products of a plant are not taxed, test tubes used for developing new products are.

The construction industry has asked that pre-fabricated building materials be exempt. Who can blame it? Sales tax paid on materials used for buildings which were under construction on August 1, will be reimbursed

according to how far advanced the construction work was. In such matters, who can ever get to the bottom of the sheaves and stacks of paper needed to arrive at a decision?

Traffic across the Sound and the Kattegat is heavy. As the ships pass the three mile limit, the oms is left behind. Enterprising people are talking about starting a chain of floating supermarkets where oms-weary customers can acquire a wide range of oms-less goods.

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According to a recent public opinion poll the Justice Party now has the support of 2.5 per cent. of the electorate as against 1.9 in a previous poll.

NEWS FROM INDONESIA

On the Right Track



"THE end of the landlordism that has caused the peasant masses to live under oppression for centuries' was foreseen by the Indonesian Minister for Agriculture when on September 24 he announced that 500,000 acres had been allocated to small-holders. Cultivating their own land, they are expected to intensify production." (*Melbourne Herald*, September 25).

Java and Sumatra last enjoyed a respite from landlordism during Sir Stamford Raffles' rule from 1811 to 1816. In this period he largely reconstituted the ancient land tenures that the Dutch and their predecessors had destroyed. In consequence of this and also of his wiping out a large number of onerous taxes, some millions of Indonesians returned from mountain areas to the fertile lowlands from which they had been driven. This experience led Raffles, when establishing Singapore in 1819, to provide that the annual value of the land should finance the city's revenue. To this policy, which meant that land would be available without price and that trade and commerce could be free from restrictive taxes, can be attributed Singapore's subsequent growth and prosperity. To the abandonment of this policy may be attributed the subsequent poverty and distress in Java and Sumatra.

It is always the income level of the agricultural worker that sets the "basic wage" for a country. Therefore, if Indonesia's present land-reform programme is expanded to cover a significant proportion of the people, a high level of demand for consumer products can be expected, along with the industrial, educational and cultural advances that have so long been denied to the islands. And if the "land-reform" eventually extends so as to recover, for public revenue, the whole of the annual value of the land, city as well as rural, Indonesia will be a nation that the rest of the world will envy.

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