

Eliminating a detour / The selfdetermined Taxsystem

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We expect the government to be fair. But is it fair to value one type of art higher (and therefore subsidize it more) than another type of art? Is it fair to say: You are not an artist because a group of civil servants has determined that... and so on. We must realise that on the one hand society generates money, through trade, through manufacturing, in short through the economy and that on the other money is needed to allow artists to live, to be able to realise their ideals and to facilitate creativity in everyone, student or not. What could be more obvious than to eliminate the traditional detour that money must make via the state. Therefore my proposal is to reform corporation tax in such a way that the detour is eliminated and a pluriform artistic policy' can arise automatically. This can be done by giving the board, or for larger companies the Works Council of a company the right to determine the cultural or artistic destination of a proportion of the corporation tax. The advantages are:

firstly: reducing the number of civil servants;

secondly: doing justice to artistic versatility and variety;

thirdly: the creation of a system that can be gradually implemented by slowly increasing the percentage of corporation tax that is allocated to this right of self-determination;

fourthly: the creation of social engagement between companies and the art forms and the artists that they support: therefore not only their cycling team', but also their artist', their school', their orchestra', their theatre company', their impresario', their gallery', their museum', their university' without the need to purchase advertising;

fifthly: the increased social support within the company and the image it radiates to the outside world, makes - in a follow-up phase - an increase in the corporation tax and excise duty on advertising in my opinion acceptable;

and at last: the system can be easily extended. On the one hand by the right of self-determination with respect to the use of inheritance tax and the tax on games of chance and on the other by the replacement of other government subsidies in the sociocultural or educational field. Therefore I want to argue here for what I call a selfdetermined taxsystem or belastingliberalisatie'.

This idea does not come out of thin air. I had my reasons when, at the age of 50, I decided to study Dutch law. I was interested in constitutional law and I had grave doubts about the totalitarian system that seemed to be developing around me. It seemed as if the communist wheel had to be reinvented. Searching for alternatives, I encountered two authors one of whom had investigated the entanglement of power within the government and the other - faced with a government that continually wanted to have more influence on private life - the entanglement of powers in society as a whole. The first is Montesquieu. Montesquieu argued in his doctrine of the separation of powers for an independent judge and for the principle of legality, meaning the separation of the legislative and administrative functions. Later on, Kant called this doctrine the trias politica. The other author, who also assumed the principle of the separation of functions - as if we could think with our stomach and look with our ears - was less well known. For many, his name acted and still acts as a red rag to a bull. (And as I am not afraid to use a red rag, then this is the only similarity between me and a matador) The second author I refer to argued for a cultural life, independent of the state, to allow everyone to develop in accordance with their own ideas and cultural background, in which the government limits itself to protecting everyone's equality in the face of the law and an economy based on brotherhood. He therefore argued in particular for a limitation of state power, or as I have called it, a principle of (constitutional) demarcation. Montesquieu's *De l'esprit des lois* (1748) is well-known. The thin book entitled *Die Kernpunkte der sozialen Frage* (1919) from Rudolf Steiner is in my opinion unjustifiably more or less unknown; also among anthroposophists. Steiner's theory of a threefold social order' (auf Deutsch Soziale Dreigliederung', en franÅ§ais tripartition sociale') has been renamed later by Van der Mandele as trias organica'. The trias politica and the trias organica therefore provide the philosophical grounding for my proposal for tax reform, the 'selfdetermined taxsystem' as we could call it.

Moreover: what is a machine without fuel? What means intelligence without creativity?

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