

INCOME TAX

VILLAIN OF SOCIETY

The Progress Party

The parliamentary group

Debate presentation

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Introduction

For most citizens, the income tax is considered to be of extremely important importance for the financing of a state in a welfare society. This conviction is nowhere to be found in the debate paper *Indkomstskatten - samfundets skurk* from 1979, written by Mogens Glistrup for the Progress Party. On the contrary. Here it is argued why the income tax is a disaster - politically, morally, culturally and economically.

Through 5 chapters, where chapter 3 contains 100 reasons why the income tax must be abolished, it is explained how the income tax as a form of financing arose, what implications the income tax has for a large number of areas and what needs to be done about it.

There are several reasons to read *Income Tax - society's villain*. First, it is useful to achieve a historical understanding of the thoughts that underpinned the founding of the Progress Party, its work and goals. In other words, there is much more to the history of the Progress Party than the one we see the aftermath of in the Danish People's Party today. Secondly, in several cases we are talking about arguments that are valid to this day. Many of the problems identified in the book are still current and can be found in the public debate in 2011. Thirdly, the chapters are a pleasure to read through, where to concepts such as Flottenheimer socialists and bloodsucker tax rates are used to explain what is wrong with the income tax.

The Progress Party with Mogens Glistrup as prime mover was established in 1973 with the aim of abolishing the income tax. One can debate whether Mr Glistrup was right in his arguments, but it is clear that he became an exponent of general dissatisfaction among the electorate towards the growing bureaucracy and the ineffective public sector. Without any further comparison, the dissatisfaction can be found today in The Folketing in a party like the Liberal Alliance, even though this party is much more positive towards the income tax (think that an income tax of 40 per cent should be described as being ultra-liberal).

Much has happened since 1979, and there are sections in this presentation that were more relevant than today, but the public debate regarding income tax is still current. Cut to the bone, this debate deals with the economic conditions on which political priority decisions must be made, i.e. how to create growth, value and prosperity in a country like Denmark, not just in the short term, but also in the future. Mogens Glistrup's position in this debate was clear: *"More good jobs are created by letting Mærk McKinney keep a million than by pocketing it in the treasury, to which the Flottenheimer socialists have the main key."*

A big thank you must go to the Progress Party, which has given the undersigned permission to digitize and distribute this document. The Progress Party exists to this day and can be visited at frp.dk. It is still the party's policy today that the income tax must be abolished. Also, a big thank you to Elias Naur for finding errors in the document.

However, there may still be typos and spelling errors in the document, which will be corrected by contacting email erikgahner@gmail.com. Without further introduction, I would just like to wish you good reading with the present debate paper.

Enjoy.

Erik Gahner Larsen, August 2011

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Chapter 1. The historical development of income tax

Income tax was invented in England.

To raise money for the Napoleonic wars.

When they were over, the tax was abolished.

Once sown, however, the seed did not allow itself to be eradicated.

In 1842 Robert Peel revived the income tax. And now as a permanent English measure.

In the last half century before the First World War, the tax spread throughout the world.

It was also wars - the Schleswig wars - which caused the first actual Danish income taxes. Also here at home it happened that the tax largely disappeared when the war expenses were paid.

Led by Alberti, however, the Liberals fought to see a fixed income tax at home. Left used his then-majority power to implement a parliamentary commission, which issued tribute thinking about the income tax on 28 March 1900. On 15 May 1903 the tax became permanent in Denmark.

It was suitable for the stagnant, monetary value stable, simple, easily manageable country parish community with very settled people, which was typical of Denmark until the end of the nineteenth century. income ning opportunities were few and easily manageable.

Contributing to the tax being applicable was that the state tax scale varied from a rate of 1.3 per cent. of incomes below DKK 2,000 to reach an absolute maximum of 2.5 per cent. of incomes over DKK 100,000.

Since then, the development has been as follows:

- 1912 - Increase due to increased defense spending.
- 1914-1918 - Repeated increases due to war conditions. In addition, extra income was printed taxes.
- 1922 - Completely new state tax scale with tax percentages from 0.7 to 21.9.
- 1924 - Tax increases due to currency changes.
- 1931 - Tax increase of 25 per cent. due to agricultural crisis.
- 1932 - Tax increase due to unemployment crisis.
- 1933 - 50 per cent increase.
- 1936 - 18¾ per cent additional tax and extraordinary income tax on income over DKK 100,000.
- 1937 - Further tightening.
- 1940-1943 - Tax increases due to the war.

- 1948 - Large tax commission report states that the tax system should be reformed. Since then have it almost every year swirled out with reports, government statements etc. about how to do it could save the income tax, but the project wizardry have been purely mirages, and the tax has gotten worse and worse.
- 1951 - Welfare tax and other additional taxes.
- 1956-1973 - Annual tax increases meant that society's productive experienced that taxation pro- the cent on top of their income increased by two every eternal and single year. It was 26 in 1956, 28 in 1957 and so on, until after 17 years in 1973 it had been reached that whoever had a decent middle-class income, had to get rid of 60 per cent. of the money last earned (the marginal tax rate). What would happened in 1993 and 1994, when the percentage went from 98 to 100 and from there to 102 - at that time, however, the state would give the tax looters a certain amount of pocket money? That was the question, when much was rotten in the State of Denmark. At least from around 1970, the confusion was so far advanced that anyone chance to set up an acceptable income tax system in Denmark was missed forever. It is voter-deceptive propaganda escapism to pretend that any tax reform can save the income tax.
- 1971 - The progress movement is born by tearing away from the eyes of the population the dry cloth that had led many to believe that the income tax should still have an income equalizing effect benefit for the weak in society. Until then, those in power had kept the concept of a zero-tax payer under wraps. light for the general public, but the shrill social injustice of the income tax now became one bang made ready for everyone.
- 1973 - 485,289 Z voters raise the full stop sign opposite the bright spring election on December 4 the Folketing, which had for so long set its course in unsightly tolerability for the country to have income treasured to death.
- 1974 - State tax reduction of approx. 20 percent
- 1975-77 - Income tax is printed more or less unchanged.
- 1978 - The SV government is so strong that the parliamentary majority from now on blows the threat of progress. Cand. police the fraternal guild Heinesen & Christophersen immediately began to increase the income taxes which The Progress Party had been able to remain stagnant in the first years after the 1973 warning to old par- the tens. After all, their choice was between lower public spending or higher taxes. To reduce state expen- the poisons significantly, in practice you never get timid, tired, visionless, old parties. Enough voted Grünbaum accepted, but then the Center Democrats took Denmark's income tax fate into their own hands and ensured the SV government a majority.
- 1979 - There is a prelude to a further increase in the already completely unacceptable tax looting. All wondering. More and more people are wondering more and more how they will get out of the system.

On 8 May 1979, the Progressive Party therefore initiated a parliamentary debate on the income tax proposals. We made the following proposals:

"The Norwegian Parliament states that the income tax is far too high. It should therefore be reduced considerably, among other things in the event of significant increases in the tax-free threshold. «

Only conservatives and people of the rule of law agreed with this (after the rapporteurs of the two parties had spoken against under the debate). All the others in the parliament voted against.

Should the hitherto ruling parties succeed in maintaining the current income tax, Denmark will overrule them coming decades sink down to become a fifth-rate nation. The matter must therefore not be allowed to go into oblivion the memoir. This is the background that the Fremskridtsgruppen tasked the inquiry rapporteur (Mogens Glistrup) to edit the book you now held in your hand.

Of course we have to pay taxes. The state and municipality must have money for the amount that must be paid from it common fund - hospitals, round public pension, school, etc. But tax on work (income tax) is from men-economic, legal and political reasons a bad form of taxation. It is the most serious threat of our time towards well-being and towards prosperity. For the individual as well as for the entire nation. At least the most serious threat that we Even can do something to remove. This debate paper was written by Mogens Glistrup for Fremskridts-the Folketingsgruppen to get help to better solve the task with as clear and comprehensible as possible that explain why the preservation of the income tax is solely for the benefit of the state's ruling pampering class.

Send your improvement suggestions to

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Chapter 2. The tax burden

The VKR government got Denmark the gold medal place among all the world's nations in terms of tax pressure (the development figures can be found in FREMSKRIDT 1974 no. 22, page 16, cf. 1973-2 page 6).

Now ten years later, we are still unflattering. Income tax is in particular completely wrong, see FORWARD STEP 1977-12 page 9 and 1979-10 page 17.

1979 - Denmark's situation in billions of kroner has since been as stated in column SV:

		SW	Z
National product		329	340
Deficit vis-à-vis foreign countries		12	0
For consumption via Denmark		341	340
Interest on foreign debt (net)	6	5	
Development aid	2	8 0	5
For consumption and investment in			
Denmark		333	335
Of the above available amount		341	340
dispose of those who serve themselves			
the money		123	174
while there over the public coffers			
boxes go		218	166
Fees and other payments for			
public services		29	35
Tax-financed expenses		189	131
Income tax	76	55	
Other taxes and expenses	75	151 70	125
Deficit for state and municipality			

together	38	6
Consumption of previous savings	2	4
The state and the municipalities lend to		
burden for the coming year		
tax statement	36	2

Every hour you work, the first approx. 35 minutes as overhead for the public. Different-printed: It is only the last 13 days of the month that you hump for yourself and your family. Heiness steals the rest and his consorts. When the public gets access to the lion's share of the Danish production result, it is inevitable consequence is that so much power is concentrated in the state that personal freedom dwindles and that there is an undermining of the stimulating private property right, which is the engine of all prosperity, and which § 73 of our constitution declares "inviolable".

It is made even worse by the fact that an ever-increasing part of public consumption is obtained in the rough way, that the state borrows for the expenses. The taxpayers' current payment of the expenses is thereby postponed until the parliamentary members who voted for this year's irresponsible finance laws are no longer seeking re-election.

We will find the recipe for the fast-acting medicine against this rampant plague over Denmark over in the Z column. here is what the conditions would have been like if the Norwegian Parliament had adopted Progress-the party's 1109 amendment to the Finance Act.

At the beginning of the year, the crown had the same purchasing power in the Fremskridtssamfundet as in the SV society, but when inflation had been subdued, a Z krone in December 1979 would have been able to buy approx. 6 per cent more than an old party crown. The composition of the national product would include more well-being-creating and less barren administration.

The Z figures for 1979 do not reflect the economy of the Progressive Society (for this, reference can be made to, for example PROGRESS 1977-10 page 7-9), but the first year of the clean-up period that becomes necessary as as a result of the fact that the parliamentary majorities have been messing with the economy for years.

The tax write-off is distributed as follows:

Mill DKK	1978	1979
Progressive state income tax	27,160	29,700
4.2%-proportional do (national pension contribution 1.2%, social pension fund 2% and the sickness benefit fund 1%)	5,915	6,465
Municipal income tax	24,580	28,815
County income tax	8,160	9,190
Church tax	980	1,095
Sailor's tax	430	480
General personal income tax in total	67,225	75,745
Capital gains tax (all special income tax)	840	1,000
Release and transfer tax (when properties are transferred from land to city zone)	50	60
Insurance tax	150	150
Lottery winnings tax	25	25
Wealth tax	720	750
Corporation tax	4,241	4,470
Fees and fines etc	360	370
Social security taxes (PROGRESS 1977-8 page 20)	1,675	2,200
Gift and inheritance tax	650	630
Property taxes	4,517	4,927
Weight tax	2,850	3,000
VAT	27,010	32,700
Customs and import duties	1,150	1,200
Excise duties	21,310	23,722
Other production taxes	270	300
Total taxes	133,043	151,249

Specifications of previous years' taxes can be found in FREMSKRIDT 1977-6 p. 8 f with references.

In addition to the burden of paying the government's expenses, the real tax burden includes the public tangible part of inflation, including the increase in the price of goods, which is the result of restrictive legislation partly entails higher labor costs for the companies, which must add them to the prices, partly deters many from starting or expanding production and therefore limiting the supply of goods.

When this is the case, it is because the tax pressure factor of interest is the free consumption options that the parliament deprives the population of.

And one cannot take comfort in the fact that some of the burdens are passed on to limited companies and other legal entities persons. There are only 5,131,834 Danes to suffer under the parliament's consumption restriction legislation. Joint-stock companies do not eat bread. When tax and restrictive burdens are imposed on them, they must either overturn these on customers or remunerate staff and/or shareholders less than they otherwise would have done. But customers, staff and shareholders are also included among the 5,131,834.

Of course, the tax burden is not an evil with its full weight. Many sensible and good things are available for tax-the tea money. The tax burden has simply gone completely out of whack. Reduce it, as the Progress Party has presented precise and detailed proposals about, will Danish production companies - which are now weighed down under the yoke of taxes and restrictions - such strong forces unfolded that for the common man in Denmark it is created well-being, manifold as powerfully as it civil service offices and bureaucracy abilities.

In addition to an explosive increase in the national product and less waste, the Z plan implies the enormously positive, that people get the item they want, instead of it being imposed on everyone, no matter how clever and useful administrators and politicians have come up with should be best for the common man or woman.

Chapter 3. 100 reasons to abolish the income tax

1. Antisocial

The income tax is **blatantly antisocial**. It throws the individual into stress and personal unhappiness.

2. Punishment for being useful

Income tax is a tax on the social benefit that the individual makes. It is repulsive and in a modern growth society absurd to burden people with higher taxes if they do more good for society. The income tax sanctions being contempt for it to work. Contempt for making use of it. It hits the individual on it, he contributes to the common good - his income.

Instead of taxing **work effort**, the tax should occur when people seize production the resources. In other words, rest on what the individual extracts from the national product for their own consumption. Then the state does not interfere with useful efforts or savings. The hundred kroner note that originates from tax-controlled wear and tear is no longer treated worse than the hundred kroner that has come from, for example, inflation-gains or moonlighting.

It is destructive to morale and to the economy when high marginal tax rates and strict documentation Onskrav forces hundreds of thousands of Danes to constantly produce the most, cheapest and best possible possible, partly to enjoy life with relaxing days and hobby pleasures.

3. Administrative waste

The income tax rests on the thundering untruth that in today's Denmark it should even be multiplied once a year to make an amount-wise calculation of the net earnings in the past year for each only human being. On the Sisyphus work with each year for each person in one figure (the taxable income arrival) to indicate the year's financial result sacrifices an enormous amount of paperwork and control work. No other form of tax generates approximately as much **administrative waste** for every kroner that the public sector brings home (combined the comparison must of course be made with a view to the same percentage of error). Even if you could agree on where- than the concept of net income is to be defined at all, the income tax order is an administrative burden see, which can only be described as a waste from a socio-economic point of view. After all, no human happiness is created kebringing in paper work. In Denmark, we would like to achieve the greatest possible prosperity for as many people as possible. Therefore, we must not have barren bureaucracy - we must not have that the way in which we distribute the funds between private consumption and collective consumption, is complicated and incomprehensible to the individual and seizes the nation's resources in excess. Society must use the workforce in production and not have it sitting in tax offices. Every year there are double-digit billion amounts in difference between what administration people could have created real surplus values if they had worked in production, and what they now burden co-found with direct and indirect.

Undeniably, that money could be put to much, much better use for which the income tax administration expenses is swelling - in the private as well as the public sector.

Denmark's most expensive raw material - labor - should not be used at the desks beyond what is strictly necessary to maintain necessary functions. If it is deviated from, it helps to reinforce the outwinding, the country has entered under Heinesen's misregiments - we sink to being a fourth-rate nation during a lifetime because of the mistakes that the parliamentary majorities make in these years.

The fact of these years is that an inordinate amount of time is spent by the taxpayer, his bookkeeper and other helpers, his accountant and lawyer from the basic production and collection of documents over bookkeeping, preparation and filling in tax returns and cod fees and up, until the last kroner is pledged according to the Supreme Court judgments in tax cases and the payment accounted for, audited and placed in the correct statistical booths. Of course get involved also quite a lot of working hours by those who are employed in the public sector and as such are paid by tax-the outsiders. When private individuals act as "free" service agencies by calculating and withholding A tax, submit pay slips and provide a host of other legally required control information, the time for this goes from hours that could and should have been used better.

The paper mountains are economically significant millstones tied around Denmark's neck. By their incomprehensibility for the ordinary Dane, they are also mentally devastating.

Yet the tax equation becomes grossly unfair because the income tax system cannot adjust to it current and future society.

4. Law jungle

Incomprehensibility is the most prominent feature of the Norwegian income tax confusion. The visibility is so slight, that the tax spoils the long-term planning, which is of decisive importance for the business world and therefore for the well-being, well-being and prosperity of all of us. Tax legislation is often included in Christiansborg compromise policy. So to speak, no one can keep up with the **frequent changes to the tax laws**. And often they are created in a whipped-up crisis atmosphere under emergency conditions at Christiansborg - 10 minutes of word-exchange between tax ignorant tired top politicians, and millions of annoying working hours with enormous paper consumption has been triggered by taxpayers and tax authorities. The dim thought that must span over compromises between diametrically opposed views and which are based on a few often atypical cases, almost always also becomes what is vaguely described in the legal text. The gap between the actual effects is huge in real life and the brazen self-satisfaction with which the old politicians themselves shame their reconciliation. Constantly patching the laws, which are already of the quality of a 1945 bicycle hose, by inserting new complicated, undigested paragraphs with different effective dates. And because of tax-the slowness of case processing means that the tax practitioner must constantly process cases from them in parallel

last 20-30 years. No wonder the percentage of crackers is high already as a result of the laws being so horrible bad that they can't be found out at all. The work of art deserves only one fate: to be cast adrift the seat The disease of the income tax sector is so advanced that it is incurable.

For decades, politicians' mouths have spewed out one platitude after another about the tax laws now having to be changed simpler, more reasonable and more understandable. That it has gone the opposite way is not because the SVCQMBFs knowingly are pathological liars, but that the income tax cannot be adjusted in today's and future society. When will the majority of Holger Danske's children wake up to understand this - and act accordingly thus, when they put their ticks in the election day ballot boxes?

Say no to the whole eleven gang of unfortunate political parties. Even the most forgiving, tolerant, patient voters must eventually realize that the tax laws were written by fools who must be removed next election day.

5. The authority headhunters

The many changes in legislation and the tax authorities' frequent changes in practice mean that it does not alone it is difficult to predict future legislation. In many areas it is impossible even for the high-re expertise to say how the legal situation is here and now. Denmark does not have a single tax expert who can only approximate the entire wilderness of laws and regulations to which the simple 1903 legislation is degenerate. And it takes a long time and a lot of effort when questions that have arisen have to be resolved through the courts. Therefore, many people prefer to suffer under objectively unsustainable post-tax penalties.

The tax legislation adopted by the Norwegian Parliament is only a minor part of the tax system. The greater part of the paper iceberg consists of administrative rules - decrees, circulars, guidelines or simply 'practice'. The tax conditions are determined to a large extent through administrative tax regulations. When practice and laws constantly changes, there are always hundreds of difficulties with transition rules and with how long retroactive know the power the new state of affairs must have.

This places great demands on the way in which the administrative rules are created and managed. This requires the tax authorities to have a considerable degree of insight into the Danes' many different current affairs living conditions. And that requires a sense of proportion and a reasonably sized shoe.

These qualities are too rare in **the bureaucracy of tax administrations**. The awards of recent years donations from state tax director Westerberg et al. about willingness to be open, communication, etc. has been at most steps on the way to more acceptable conditions. Unfortunate currents in the tax authorities' relationship with the groups and individuals are still common.

As one of the general features, a fundamental "conservatism" radiates in the tax authorities - also the superiors' perception of key tax concepts.

Among other things, in connection with the so-called "actions" that the State Tax Directorate has initiated in recent years (the most famous are partly the cross-audits with townspeople, doctors etc., partly »Aktion Store Selskaber« and campaigns against summer house owners), marked differences were uncovered between what the tax authorities do consider as deductible operating expenses and what, based on common operating economic sense, belongs on the companies' expenditure side.

The teams that are deployed as tax authorities' activists believe that their advancement opportunities are being measured on how many millions they bring home in total in back payments and fines. You should teach those people that their task is to arrive at the right result and not to siphon off the companies. Even if they after several months of investigations, which are also very burdensome for the company in question, mer home and says: "We didn't find anything". Of course, posting errors occur everywhere, but they should on that occasion, the head hunters of the tax administration are not allowed to slaughter the companies or mistreat employees workers and leaders in an inhuman manner.

The companies are often left out when they get caught in the tax system. Often coincidences and wrong-skills decisive.

The taxpayer is considered guilty until he has proven his innocence. And it is very different from authority to authority and from taxpayer to taxpayer, how strong arguments are needed for innocence to be considered proved.

For the individual citizen, it is practically impossible to be sure that he does not step aside in his interpretation of the tax regulations. Hatred and mistrust develop and consolidate between the authorities on the one hand and in the second camp are the citizens - including especially the most active and enterprising. And in the day-to-day work, the bookkeeping must necessarily be handled by less qualified staff from a tax point of view, so that most of what the company later regrets has never been before the management, before the tax ax the guillotines, what in an income tax-free society would have consisted of many years to come as an auspicious one thriving manufacturing company.

The situation is also facing constant deterioration, as the distance between the tormented private sector and the socialist-influenced civil servant plagues are getting bigger and bigger. EDB efficiency increases the danger to society in taxman headhunting gangs. One committee after another is set up to more likely to sharpen their Aktuelltrøste efficiency, for example to establish cooperation with VAT customs control ter, who first impose fines of perhaps DKK 50,000, and who then report to the income tax authorities if

finances are usually 3-4 times as high. And with the impossible tax laws we have, it's a bad tax em-
Bedsmen who can't - if he wants to - screw up any company.

But the victim of these misdeeds is the entire Danish society, whose basis of existence is, after all, that business people are allowed to look after their profession. Under the dire state of the income equation, official scalping not only in economic disasters. It also darkens the minds of the persecuted, be that as it may then triggers irritation, frayed nerves, blunt hatred, ferocity or despair. In any case is the exact opposite of the Progress Party goal, which is the greatest possible human well-being.

6. The organizations' destruction of democracy

The organizational superpower is so formidable that it threatens the Danish people's government and over a short period of time can overturn the balance in Danish society. The organizations grow so large that their mammoth bu-reaucrat secretariats' development of their own apparatus more and more becomes the goal of their striving, while they rank and file members are distant and subordinate.

Such warnings are heard often and often. But just like when it's the weather that's talked about, no one seems to do something about it.

The first thing that is necessary is to consider the reasons why the state of things has come to this:

Essential is our income tax system. It gives deductions for professional quotas and tax exemption for the organisations' assets and income. Such a combination must lead to funds flowing to, stored and accumulated on the tax-free shelves.

And money is power.

With them, the organization can stand as the great benefactor towards its key members, because funds the clays are so abundant. You can arrange so-called organizational congresses and study trips to the Amazon valley and others of those of the wonderful parts of the earth, which the tax-ridden populace would never see if it were not because the organizational quota kroner as a result of the tax system has many times as much purchasing power as other money.

In addition, the organization can afford to run a large propaganda apparatus for its own necessity and indispensability.

All this further strengthens the power.

And then comes the real danger to society. The political parties, who § 31 of the Constitution of the Kingdom of Denmark has given all formal power in this country, is constantly short of money. But are they right about the organizations, can they also get huge million grants.

And that is what the Jewish-minded parties get from LO, from the Danish Employers' Association and from lots of other organisations. nizations.

And the parties reciprocate this by giving the organizations additional power.

The whole society-threatening block of power that is developing therefore rests on the fact that when you have an income and income tax system, it is natural and correct in principle to regard organizational quotas as deductible goat operating expenses and refrain from taxing associations that do not actually run commercial activities.

Through this, the dirty income tax also gets the undermining of democracy on its own conscience.

7. Sensational press frenzy

The press is not sorry to make a mockery of companies as the evil animals in the revelation or as overcryminelle. It falls so well in line with the eternal suspicion of the business world, which is the vocation of life at the School of Journalism, in the Consumer Council and Danmarks Radio's canteens and the other places where you collect your inspiration. Media-obsessed and career-seeking, many tax authorities prey on the press's interest in their work in themselves and rejoice in the visible evidence that they work and work effectively and raise money for the treasury. When they go along with the hysteria of the newspapers, they often create some terrible distortions in perception by mentioning large sums of money as the target of the crime, regardless of the fact that it is only records that are moved from being fully deductible immediately to be depreciable over a period.

Victorianism still lives so strongly in Denmark that for most it is the worst of all punishments, that their tax case comes into the limelight. In theory, the public interest should be the individual guarantee against one dishonorable state, but in practice the gawking exhibition has become for many an additional punishment above all punishments. Shall we have a good and cheap functioning tax system, widespread publicity is a cheap self-control mechanism, but the popular mentality is strongly opposed.

Sensation press hetzer is lush soil for giant growth from the weed seeds that are inevitable when a kel tax form swallows up to a quarter of the national product. It gives the public sector so much a monetary strengthening, of more and more people get an increasingly distorted personal and financial attitude to life. And the longer the state-within-a-state that the Income Tax Agency and all its ramifications constitute is allowed to consolidate say, the more impossible it will be to get rid of it again. Forces are born and strengthened that will fight Jesuit for the survival of their own power apparatus.

8. Feelings of justice You are

looking for something that is just, but contemporary Danes' perception of **justice** is highly subjective.

Justice is usually that one's own group has to pay less and the others somewhat more. The farmer in Himmerland and the housing activist in Nørrebro have very different concepts of justice. When we talk about tax reforms, which are supposed to provide a fairer distribution of the tax burden, one can often peel the surface argumentation gone, and what remains is in all its ugliness: "Tax myself a little less and the others." something more."

When fights of that nature are allowed to continue decade after decade - and they have in the income tax sector - you split and destroy the unity within the fatherland.

And the nonsense that dominates today's media - newspapers as well as TV and radio - does not make it easy to achieve a factual understanding of what is fair, but it is in any case unrealistic to equate between the applicable tax rules on the one hand and fairness and justice on the other.

9. The complaint system farce

Today it has become such that complaining about a decision is no real alternative to submissive submission say an increase dictated by the tax authorities. Complaining requires an enormous amount of time and an enormous amount a lot of effort and money must be invested in the conduct of the tax case. Sacrifices the individual effort, pays tax providers for the authorities to put in even more effort, and we get socio-economic benefits in the appeals waste of resources in twofold power.

A humane society provides equality before the law. That is not the case in the matter of legal costs tax matters. The public represented by the barrister has a kind of free process, which the citizen does not have. Many tax cases are not pursued because the tax adviser must make his clients aware that there are not entitled to deduct legal costs.

And when finally a final judgment has to be delivered, you usually experience total ignorance, indifference and complacency on the part of the highly paid judges, who just per reflex succeeds in saving the prestige with their civil servants in the tax administration.

All the ills of bureaucracy spill over into the distorted image of acceptable administration of justice that the current efficient Danish tax process offers. It is easy to criticize. But the critic must recognize that it cannot properly, without Danish society transferring the most valuable to the processing of income tax cases of the human material of each individual Danish birth cohort. And a disposition of that kind will cost much more valuable sectors for their main basis.

Therefore, the only conclusion is also here: Get rid of the income tax

10. Bloodsucker tax rates

The tax pressure has gone over the top. Knud Tholstrup illuminates this in the gruesome story of him who must earn DKK 100,000 to be able to give his cousin a gift of only DKK 2,300 in real terms:

The donor's limited company earns	DKK 100,000
Corporation tax 37%	DKK 37,000
Rest	DKK 63,000
is taken home as a dividend, minus the shareholder's 70% tax	DKK 45,100
Rest	DKK 18,900
The sum is given away, e.g. in return for a previous service:	
Recipient's tax 70% of this	DKK 13,230
Remainder for consumption	DKK 5,670
VAT and excise duties on average	
of this	DKK 1,870
The cousin then gets values for	DKK 3,800
The product price itself includes the manufacturers' and	
merchants' tax of approx. 40%	DKK 1,500
Remainder which is the real price of the item.	DKK 2,300

If you have an idiosyncrasy against those who give gifts to their cousins and therefore don't think it's so bad, you can exchange the cousin with any other recipient of income, where the provider does not have the right to deduct.

If you don't like that Tholstrup's husband has organized himself in the form of a limited company, you can start further down in the example. With the DKK 63,000 or with the DKK 18,900. The person who gets that amount in salary, therefore, really only gets for DKK 2,300 worth of goods for his efforts. The rest is the payment for living in a tax society like the Danish one. You probably think that the benefits society provides in return could be delivered at a far less blood-curdling price.

Among the many examples that can be cited of the barbarism of tax pressure, there is also that of the man who takes overtime to get a car. First, the income tax takes two-thirds of what he humps for. There must earn so much that the remaining third is enough to buy three cars for - the man can only

get a car for himself in exchange for paying down the empty Heinesen hole of a state treasury for two other cars (in the form of up to 210% for registration tax, VAT and customs duties, etc.).

Indeed, Ewald had the foresight when he made the Danish national words the phrase: "Fly, they screamed, every as if by a secret' - sneaking off burdens is out of bitter necessity made the Danes' national task no. 1.

11. Wage pass-

through An increase in personal taxation causes pressure on the wage level.

All that matters is what's in the bag. On that point, the withholding tax scheme revealed a lot. Before 1970, the subsequent calculation came 1½ years after you got your money. The wage earner was thus not confronted with the harsh ones facts as fast as he is now exposed to them.

This strengthens personal taxation as an actual cost factor for business. People react not so heavily on indirect taxes. To a certain extent, you have the opportunity to reduce your consumption on certain items the goods. Consumption taxes come more insidiously: Different from employee to employee and not on it way that you are presented with a pay packet where the draw has changed. Therefore, the road over further moves on the direct tax account particularly dangerous, because you get the salary spillovers. To the real joy of no one. To ska- they for everyone in Danish society.

If the tax increase only affects smaller groups - for example in the case of deduction restructuring or if a single municipality increases its printing percentage - can it either pass without increasing labor costs effect, or it may trigger that the salary increases for everyone - including those who live in another municipality, in an apartment without interest deductions, or which have otherwise not been affected by the tax increase. Both parts are pretty much equally wrong- done.

The progressive AF Beyer writes in his of the university ruling clan and the media, so to speak, not intended inspirational book "TAX, no tax" from the summer of 1974:

"In the past, it was the materials that cost. People liked to bend down to pick up a nail the earth. - Nothing had to go to waste. The salary was low, and therefore one could afford to use ar- manpower for things we find meaningless today. Therefore, the worker was at the end of the previous century a coolie, a dirty, ignorant and uncultivated working coolie who lived on the brink of starvation late.

Now he is a well-educated, well-paid technician who lives in his own house, comes to work in his own car, holidays abroad and has a bath, radio and color television. It is only too extreme political parties, he stands as the underclass person, and the accusation they give him goes over his head.

Man is revalued in relation to the materials. It has been a good development. Shall tax-system steps in the footsteps of this development and brings it forward, it must work, so mean-Nesket's conditions can be further improved. It must be the art of taxation these days.

As the goal of production, man must be above having to be an object of taxation as in the days of the guardianship and in its extension during the income tax period.'

The low-wage problem is solved by increases in the tax-free floor, but not by the SV method of increase the guaranteed salary.

Wage growth can only be provided in a socially sustainable way through income tax reductions.

You hear time and time again that the low-paid earn DKK 32 an hour. It simply doesn't fit. He has only DKK 22. The DKK 10 has disappeared to the withholding tax directorate before the shop girl even sees her paycheck. The gross salary - the DKK 32 - at the top of the payslip is for the employee as uninteresting a figure as the CPR the number and other code numbers. What counts, what applies, is the net salary (the DKK 22) at the bottom of the week the center bill. The tax has become an extraneous intermediate accounting figure.

On the other hand, the DKK 32 is the hard cost reality that prevents unemployment and foreign exchange debt be abolished. Both the DKK 22 for the unskilled and the DKK 10 for the tax authorities must be fully factored into the pri-when Danish companies have to compete in competition with German, Japanese, Swiss or other national onalities the competitors now have in the industry in question.

You are fooling yourself if you still splash around in the historical starting point that ordinary salary nings are liable to tax and run this fictitious tax into enormous and bothersome giant administrative applications rates. Payroll tax is 98% a production burden and nothing else. Much therefore speaks for skipping the entire right over taxing wage income and instead moves the wage earner's income tax to where it has really rested all along: On the companies. There is also an increase in the use of the social tax system. If the rationalization is carried out consistently, the understanding of the majority of voters that public "free goods" are something that must be paid dearly for, however, will be further fugitive to the nation's corruption. Therefore is it a short-sighted solution. The differences between contemporary society's all-dominant form of income - salary and others revenue would also breed a host of unfairness. Therefore, the defect can only be repaired by abolishing the income tax for everyone - not just the wage earners - by reducing public expenditure accordingly. the.

The traditional way of improving living standards is the wage increase. Does it sound on paper at DKK 4 for ten but, the product price must be increased accordingly. But the wage for the worker only goes up by DKK 2 per hour and the tax item with the other DKK 2.

If you first open your eyes to this breakdown of costs, the natural conclusion is that wage improvement is given by the fact that the tax deduction is reduced. Then all wages will rise.

Of course, as the amount paid.

The bandit on our labor market is called income tax. All good forces - inside and outside the organization - should gather to execute it.

12. Moonlight work

It is extremely difficult to get help to work in the house or garden if it is even suggested that what is being paid could be seen by the IRS in any way whatsoever.

Moonlight work takes place in the construction and maintenance sector, hairdressing, sales at stable doors and on yachts in fishing ports of fresh, newly caught fish. And in hundreds of thousands of other places, billions of kroner are invested in circulation.

During peak seasons, the farmer cannot get the necessary extra help for chopping beets and harvest, unless the wages are paid black. To be able to do that, the farmer himself has to get black money. If he is not disposed to it, he loses the crop. When he has tried it for a few years, he usually finds that that now it can be enough with that trouble. He sets out his herd, he is content to grow grain and straw is burned off in the fields. Result: Less foreign exchange earnings and less employment in agriculture as a result of industries.

All other traders with seasonal production have the same problems: Horticulture, fur animal breeders etc.

The result is always that production is gradually reduced because the owners get tired of the trouble with the black money for salary payment.

Both customers and craftsmen bring home huge profits every year in connection with undeclared work. To the state is the state that loses hundreds of millions of kroner in tax and VAT revenue, and craftsmen who lose significant amounts to cover their fixed costs.

At the Crafts Council's congress on 7 May 1979, there was a lot of talk about the fact that menial work is often for artisans the journeyman pays twice as much, while at the same time for the customer it means that the bill is only half as large.

If painter Olsen needs DKK 350 to decorate merchant Dam's living room, he must factor in DKK 650 for income tax. For DKK 1,000 earned from painting work, according to the rules, DKK 650 is distributed for withholding tax to the rector's office and DKK 350 for those who work.

Including VAT, Dam will then pay DKK 1,202.50. To cope with this, Dam must increase earnings
stone in his shop with approx. DKK 3,600 (approx. DKK 2,400 before tax).

No wonder that Olsen and Dam quite easily find out how to skip all the paperwork and keep the immoral and wasteful
state outside.

Completely outside the accounts, Dam procures some colonial goods for Olsen at a selling price of approx. DKK 500 - hereby mi-
ster Dam maybe a profit of DKK 30 (after tax), but has had the painting cost DKK 1,202.50, and Olesen can
they claim to have received half as much for their work.

And then they rejoice together that they have not contributed to strengthening the common enemy and the swelling
mende administrative apparatus, Lise Østergaard, Kultur-Mathis and such.

When the Folketing has to make countermeasures against the poor, it is capable of nothing more than establishing large-scale
obligation and control arrangements. This further pestils the practical life of those who already
legally acceptable. He cannot get a start-up permit (building certificate) for his customers before all CPR numbers
and other credentials are provided for the correct headings on the endless forms, and he is punished for it
the errors that inevitably occur. While the good-willed are then further punished, the unscrupulous are rewarded,
which steers clear of all that nonsense and at most writes some random information on happiness and piety.

Moonlight work can only fade away in one place: In the sunshine of the income tax freedom society.

13. The money deterioration

In practice, it has proved impossible to account for **the depreciation of money** in income tax legislation:

- 1) Amount limits are kept unchanged for years (for example, the standard deduction on detached houses is unchanged
2,000 DKK since 1965, regardless of the fact that you now get to carry out far less craft work for 20 hundred
krone notes than then).
- 2) Capital gains tax rules etc. take on a peculiar character when the law postulates that the person who sells
something for 300,000 1979 kroner, which he paid in his time with 100,000 1960 kroner, should have
earned DKK 200,000, which must be taxed at perhaps 60 per cent, perhaps even more.
- 3) It is impossible under today's tax burden to fabricate a fair tax scale. And the scale becomes me-
more and more unfair as the years go by. Even if you index it automatically. In itself
regulation causes a host of problems. This emerged from the parliamentary discussions in October
1978: What must be regulated according to (price figure, wage development or something else - the 1979 income tax
was increased by DKK 1,240 million because the parliamentary majority switched from a regulation index
to another)? How should the regulation periods be delimited to avoid significant fluctuations from
year to year (e.g. when collective agreement situations or price cap laws fall differently from year to year)?

14. Representation benefits

Taxi subscriptions, free cards for means of transport and all kinds of other activities, courses, seminars, restaurant dinners, congress hotels on holiday resorts etc. are misused - not least in the public sector - to dispose of tax-free benefits.

And it is typically the best-off in society who (allegedly as part of their profession) obtain these **free luxuries**. The most disadvantaged have to earn 2-3 times the price of the goods in question in order to afford to acquire them as a result of the fact that 50-60 per cent of their earnings disappears to the tax, which i.a. pays for the privileged its luxury pleasures.

15. Fraud

The ability-to-tax principle, which was the basis of the income tax, is now deeply buried under tons of sinful legal sections, circulars and other rubbish.

The system princely rewards those who speculate in the tax rules - possibly by assuming expensive and skilled accountant and legal assistance.

But society needs more of those who concentrate their working hours on creating good products. Sam-
From a financial point of view, the income tax is therefore production-inhibiting, and **tax thinking** is a waste of resources. The associated costs make Danish goods more expensive and consequently weaken the competitiveness of Danish business. Tens of thousands of dispositions are made, which are decisively determined on the basis of fiscal overweighing (machines in cellophane, insurance underwriting, tax circus, party companies, admission of unprofitable (skin) production in buildings, so that these can (pre)become eligible for depreciation, etc, etc).

In terms of society, the desirable is distorted through this.

Accountants and other business advisors have to sacrifice time and effort to a completely unreasonable extent in their work these artifices rather than on tasks of a more useful and constructive nature.

You see time and time again that people simply go bankrupt, simply because there is something or other that they do not have in time have consulted their accountant sufficiently. After all, it is probably good to be a good farmer or a good baker or a good carpenter, whatever the professional has chosen, but in many cases those who swimming on top, those who have the good tax advisors. There is nothing strange in the fact that the country actually unfolds in the way that we can see from the income statistics. Every eternal year, those who are engaged in something as socially useless as being tax advisors, lawyers and accountants are at the very top. Paperwork is far better paid than production work.

It is a paltry parliamentary majority that has arranged society in such a way that one of the most decisive circumstances The key to whether a person will do well or badly is whether he has a good or bad accountant.

The individual's freedom of movement is restricted. If he has burned his fingers a few times, he will not learn to pre-take care of something before his accountant or tax attorney has had time to give him an audience so he can get his instructions. Just as ancient army commanders did not dare to go on a campaign before they had consulted oracles the stethoscope at Delphi.

And often the help you get is no better. Because lawyers and accountants have the highest profits in this country, they do not possess the most brilliant brains - far from it.

The left-wing social democrat Jørgen Flindt Pedersen from TV-Aktuelt writes in Weekendavisen:

"The other day I saw a catalog of at least 25 different options to legally reduce your tax tea payment. In most cases, a certain amount of start-up capital was required, as well as considerable insight into legal the giving. When the deductions have now increased again, it is not the LO members, but them highly paid people in the public and private business world as well as self-employed people from the liberals professions that have taken advantage of the opportunities. Completely legal and often based on the noblest of motives to protect the value of an asset against the bite of inflation, investments are made in shares and invest-pension associations, not to mention pension schemes that will create a small group of pensioners nisters who will be able to gild their coffins both inside and outside. Because as Handelsban-ken said it so clearly in a large-scale advertising campaign not so long ago: It is mother-summers to pay to himself than to the tax.'

The person with the greatest financial ability also has the best opportunity to reduce his tax the most. Such have the politicians set up the system. It has eight or nine years of hard progress work carved out of cardboard for everyone. But when most people take advantage of the system to the best of their ability, the consequence is that those who dutifully fail to take advantage of it are effectively exploited as tax swindlers. Just like rape-fearing women go on jiu-jitsu classes, the self-defense of the well-to-do is to consult the tax advisor. And more and more are turning around that street. To maintain this income tax evasion is to steer Danish society onto a collision course.

The fishing skipper has great difficulty in raising money to pay interest and installments on his new steel cutter, he bought so big and expensive to be able to get a big write-off. When the operationally reasonable collides against what is fiscally sensible in the short term, the latter often wins.

The tax write-off psychosis triggers misinvestments in all sorts of things that are not needed.

People build big houses and summer houses they can't afford to live in, in order to reduce the income tax re-easy interest deduction.

When the income tax goes away, there will no longer be anything to use deductions for or any benefit in tax-free income. Speculation in income tax matters and the fat scams disappear the day in- the income tax death sentence is pronounced.

But not a second before either.

16. Freedom of choice paragraph knowledge

The meaning of the income tax is that two people whose circumstances are the same must also be treated equally by the public. But it's not like that anymore. In the last human age, more and more regulations have come plexes, where tax relief is only obtained when the taxpayer in the tax return or annex to it submits fermentation to get the advantage. If he forgets, he has lost his right: the public pensioner's interest reduction, the merchant's depreciation, the employee's distribution of arrears, deduction from special income for negative ordinary income, the depreciation deduction of certain Swiss franc borrowers, and much else depends on the fact that special raw pieces are filled in the unmanageable piles of paper that dump through the letter slot in the thick brown January envelope from the Tax Directorate.

Such **application rules** are probably necessary if we are not to hire hundreds of extra taxmen to examine the circumstances of each individual taxpayer to see if she or he could have received a few more deductions according to the nature of his circumstances.

But it is certainly not satisfactory for those who do not like broad treatment of fellow citizens, who have spent thousands of hours becoming tax paragraph jugglers than those who have spent their time instead on becoming useful citizens of society, on whose business our collective prosperity depends.

The tax legislators turn a blind eye to this built-in flaw in the tax system with one: People must themselves wew- they to find out the provisions that can give them advantages. This self-comfort is self-delusion. With the vortex lenient and ever-changing amount of tax clauses that characterizes this country, many have long since given up on keep up with the whole or just a modest fraction. When many do not take advantage of their freedom of choice, is it because they had no idea they had it at all. But you don't just have to use your creative imagination the completion of the tax return due to the legal regulations that require a separate application. The relationships that man forget to remember when filling in the tax return, it will be difficult in practice to be allowed to use it of. What is once forgotten is often lost forever - when it is to the taxpayer's advantage.

The bad laugh and the good cry - that's the motto of the income tax's tarnished coat of arms.

17. Bag peeping love

Tax audits have an inherent tendency to strive to become more and more perfect. It requires spying on all sides of each individual tax subject - that's what our rulers call us - the whole life and existence of

safety. Including privacy to its most intimate details. Otherwise, you cannot with the greatest possible certainty determine what net income has resulted from the work performed in the 8760 hours that each year is for at our disposal. After all, income can be created in a thousand ways at any time of the day. It must also be explored whether amounts for which deductions are claimed should not in fact have been used for private purposes. A decontrol of should there be no withheld income, presupposes that the authority can form such an exact picture as possible of private consumption, because tax income is after all equal to the sum of private consumption and savings for the year.

The terrible thing is that EDB development has enabled such espionage far beyond what anyone could have imagined. recovered when the income tax was invented almost a couple of hundred years ago. Yes, reality is scary more than what George Orwell and Aldous Huxley were able to conjure up when they wrote their famous period novels.

That power corrupts is not just something from the history books or the banana republics. It is a thistle flower-abhorrent reality in the income tax haven.

18. Arbitrariness

Discretionary decisions are games of chance and therefore breed justifiable dissatisfaction. Official injustices are crushing through this many productive companies. An income of DKK 20,000 is very easily imposed on a citizen, which he never had. This triggers a tax claim of DKK 11,000, which either leads to the person concerned going bankrupt, or that he has to earn DKK 32,000 more (or DKK 11,000 black) to pay the unfairness tax.

Exact amounts of income and days off can only be provided in a bulletproof, demonstrable way know that we will become a nation of mere bookkeepers and employ millions of auditors who will then in turn have a sea of controllers to control the control etc

In reality, in the old days, there was no consistent justice in the equation either. In Niels Hansen's and In the time of his predecessors, the tax administration was just sensible enough to live up to the poet's words: "We tear the field lightly, it is old law, the bird and the poor must also be full". But Anker Christophersen's Denmark is dominated by technocrat isolationists, EDB computer robots and state greed. Due to earnings conditions these days, however, it has become an even more unreal mirror image of the desert to arrive at cor-direct income employment.

The possibility of obtaining intimate knowledge of each individual earning mechanism has become much smaller than it was in the old days - and all the computer devilry in the world can't make up for it.

Only by abolishing the income tax will we be able to indulge in the sport - with or without sadism - of stacking all kinds of things real and imagined incomes on top of each other and then take more than half of the resulting income

postulate mountain in tax. When today's tax officials sing the song "The field is reaped", there is tragedy the boy.

No one can acquire the necessary expertise to determine the "real" earnings or those "real" operating cost deductions. If you were to get a bit of the way there, you had to hire everyone in the country geniuses to concern themselves exclusively with something as barren and socially unprofitable as tax equation-occupation.

19. The neck blow of the past

Although the EDB machines spit out their results in hundredths of seconds, EDB- the devices dominate at a much more leisurely pace. Often they only come with their letters stating that they intend to **increase the income after many years have passed**. And then the harassment back and forth between begins tax sufferers who have long since forgotten what it was all about, and authorities who have grasped the long end. Sometime in the 1980s, a decision will be made on the 1960s tax assessments.

This is completely unsatisfactory from multiple points of view. But something effective must be done about it that, a lot of habitual thinking must be brutally broken and considerable grandiosity displayed. One of the very first The progress proposal in the Norwegian Parliament was therefore to exclude cases of increase from being raised - except for a lot large cases (approx. 1,000 of the approx. 120,000 each year) - later than 8 November of the year after the income was earned. And we have repeated that proposal several times. It was most recently discussed in the Norwegian Parliament on 13 March 1979.

It was strongly criticized - i.a. due to delimitation difficulties - of all the other parties. And it must be willing to admit that this tightening of the tax administration's enormously friendly relations sharing rules is not ideal. The ideal is only total abolition of income tax.

But as long as a parliamentary majority has not been created to realize this ideal, its implementation will The progress party's proposed arrangement was a huge step forward. It will lead to greater security in Danes home and greatly reduce the tax administration's staffing needs. It is unlikely to result in any significant net revenue loss and not increase tax injustices either.

One of the elements of degeneration in the income tax system lies in the overzealousness of the authorities discretionary income increases, e.g. regarding a longest rounded year's transport, private consumption and overtime deduction. In the public sector's many multibillion-dollar businesses, it is small change. But the taxpayer leaves brushing. And the matter has quickly swallowed up more of the administration etc. than the tax claim constitutes. And no one knows whether the raised claim or the original self-declared is the least incorrect for a millimeter justice opti- let's go. The National Tax Court is overwhelmed with cases far in excess of what it can handle in its current state of inefficiency. veau has the capacity to process and decide. The inclination of the tax authorities to go back in time to making small adjustments is one of the main sources of overburdening the national tax authority.

When the tax authorities write to their victims about increases in tax income, they usually state that answer should be announced within a few days or weeks.

Of course, one could - if necessary - set even shorter deadlines for the work that tax-tea beings must perform. After all, their people are specialists, full-time employees and professionals in the tax field.

However, for an appropriate way to organize the equation work, it is not necessary to be as tough on the experts as they are on the common man.

You can wait until November to demand that the experts have finished with them tax returns that they have received 5-10 months before.

From 8 November there are approx. three months for next year's tax returns to start pouring in. These three months may be used for holding vacations for the tax officials, completion of the cases which is left before 8 November for the previous income year and preparation of the new year's settlement work.

The latter must then be done in such a way that some taxpayers or groups of taxpayers do not, year after year, are favored by being placed at the bottom of the list, so that their tax returns are reviewed more poorly than others in period before 8 November.

The philosophy behind the Z proposal is that the tax staff must in any case manage one year of income one year's work. Instead of dealing with many years of income within a single year, there is much more population-friendly to always only deal with the last batch of tax returns received.

The main considerations behind the proposed bill and the consideration of simplicity in the legislation would lead to the November 8 deadline was absolute.

However, many of the considerations lose weight if the individual case concerns a somewhat larger tax amount of tea.

The progressive party therefore believes that in such cases it must be possible to submit from 8 November the limit and has set the cut-off point at DKK 40,000 on demand in its bill.

It is important to get a completely sharp and 100 percent clear boundary. Far more important than procrastinating stand for ironies regarding the one below the border versus the one just above the border. Such attacks are what the social democrats (including the VCQMBF) usually revel in, but they are quite obsessed offspring of the little envious in the tastiest and emptiest Christiansborgodeur.

DKK 40,000 is not a sacred number, and in order to move forward with the innovation and let this chance to show its blessing in practice, the Progress Party would like to negotiate a smaller threshold amount, as we have always been and will always be willing to compromise, as long as the development goes in the right direction.

However, a low limit will lead to many old cases coming up again. Cases that otherwise could at most lead to tax increases of DKK 8,000, 10,000 or 12,000, are investigated. Misuse of labor finds thereby taking place, and perhaps eventually pushing through increases corresponding to DKK 15,000 in sales tax, if, for example, the limit was placed on this amount.

The DKK 40,000 will naturally not lead to people taking the chance and deliberately declaring too little in the hope of to lie so far in the pile that the day of jubilation on 8 November passes before the tax authorities get to the matter, and then have you earned DKK 39,000. It is up to the tax authorities to ensure that no one can be sure that not exactly their tax return is processed early. And if you discover it in time, it's not just DKK 39,000 extra in tax, but also a fine of perhaps several times DKK 39,000 in addition to the tax amount.

It has been considered whether, in addition to the objectively limited exception of DKK 40,000, one should also have a subjectively defined exception, so that criminal conditions should lead to, under all circumstances, increases could also be made after 8 November.

This would lead to an enormous social imbalance. It would be an exception that affected the cleaning the wife in private homes, the one who privately rents out a summer house, and other non-tax acrobats. On the contrary, it is typical of those who, with a Nureddin mentality, slyly put their tax affairs in order - possibly with an accountant - assistance - that his tax evasion moves outside the criminal area.

In addition, Danish tax penal law is designed so randomly and arbitrarily that the authorities without some particularly convincing basis sometimes allows a case to fall within the criminal area and to at other times a quite similar case is left out.

This randomness of chance over the everyday life of the tax authorities would only be further accentuated if an exception for criminal matters was introduced. One could very well risk that tax- the beings in their quest to get some more personnel standards would undermine the entire purpose of the law by simply calling much more than now punishable. In that case, the intended significant limitation of the number of tax cases would not be achieved.

The bill itself and more about this issue (and about all other societal problems) can be obtained from folkingsgruppen's office, phone (01) 11 66 00 extension 449.

20. The generational change death trap

Generational change is deadly for individuals, but is it also - because of the income tax burden - often for companies and thus for jobs and the country's economic strength. The generational transition tax drains so much of the company's necessary working capital that the overall state and social economic result of the tax becomes enormously negative.

The change of ownership takes place between close relatives, but the tax authorities intrude on the family's own trademarks and revalues the assets and claims the brother's share thereof, regardless of the fact that there are no changes to the company's assets status, liquidity or tax ability.

Changing him will also be a complicated affair in the income tax-free society. Not just financially, but also human: friction between the captain, who disembarks, and the crown prince. Family turmoil. Blue-skill feats. Uncertainty among staff, customers, suppliers and in relation to the bank. Competing-professional solicitor and accountant fees. It is devilishly bad that the income tax system precisely in these already so burdened situations have to be extra greedy. As accumulated tax base is just coming to light surface in the generational change situation, it is, however, necessary - as long as we drag around an income tax system.

21. Coffin looters

Estate tax reliefs delay the generational transition, both where this could have been carried out, if one had set in on time, and where the bitter need forces the family to wait until one can take advantage of the estate the special advantages of the tax rules.

The old man therefore continues as company manager well into retirement, while the young man has stayed frustrated and overripe when the tax rules finally make it possible for him to take over—often at a point, where the company is vulnerable to liquidity (cash loss due to outdated management, change with heirs, inheritance taxes and other estate costs).

The immediate demand must therefore be: We want tax breaks, also when the generational change takes place without being necessitated by death.

But on estate tax relief without death, it will be impossible to design manageable legal rules.

Therefore, abolishing the income tax is the only solution to the dilemma.

Since it is the tax laws that bring about this distortion or delay of what otherwise would have been natural disposition pattern, the tax legislators are the really guilty masterminds of multiple workplace murders.

The ugliest thing is of course what the tax takes (in the worst case it can be a claim for approx. 94% of the net asset valuations to be paid in cash). But the way in which it is taken is also fantastically pinch. The principles and wording of the Inheritance Tax Act are based on 1780s thinking, while the Withholding Tax Act death tax rules are chancellery style at their worst. Therefore, the estates are one of the areas where tax the laws require particularly extensive administrative work and where the wrong decisions are particularly frequent due to the ignorance of civil servants, lawyers, accountants and charlatans who are so stupid that they imagine admit that they can understand the legal regulations adopted by the Norwegian Parliament. Nobody can do that - not even the parliament own members.

When one has to design general systems in an overtaxed society, it can hardly be avoided that there among the immeasurably many areas that must be covered, at any time there will also be a great deal with the listed unhappy overall impression.

While it will technically be possible to streamline the inheritance tax to a contemporary design, it is an infeasible happy task to write an acceptable estate income tax law.

22. Inflationary drive

Income tax is the biggest source of domestic **inflation**. It is overwhelmed by the prices. The deep-going analysis and description of this inflation catastrophe is the most valuable element in Frederikssundgruppen's pamphlet "Uprising from the Bottom", which was sent as part of the material for Fremskrittslandsmødet in Skive September 1978.

23. Political corruption abuse

The rubber-banded design of the tax rules is equal to broad and flowing powers for tax lo-fi administrators (including the courts, which have always been submissive in Denmark). This shows that the government and civil servants can - and do - use the system for **judicial murders** against political opponents and money laundering of own political friends (Hjortnæs and others), who are treated with such tenderness, that it must make every geisha jealous. History overflows with evidence that one concentrates power, you create abuse - Nero, the Inquisition, Stalin, etc.

The state and its behavior change character. The concept of political offenses necessarily follows. IN the past it was often blunt violence, bombings or Solchenitzin books that have been practical arms. Nowadays, the IRS and the red tape are the main oppressors in the fight against it political opposition. Tax law cases and cases of failure to fill in forms therefore become typical examples of the political offences.

Only a political stance can determine where the offense line should go.

Under the circumstances, it is catastrophic that the quality people who exist in the tax service appear like this few and geographically dispersed - and to a certain extent in subordinate positions, while the great influence over- be drawn to the State Tax Directorate's gang of plumbers.

It is also not good that tax ministers and others abuse their power of appointment to favor police make friends instead of allowing the popular element in the tax administration to appear in respect of the strength, with which the population is divided on election days (to make up for this, Progress Bill B 100 was put forward by 4 April 1979).

Exactly the opposite of what our forefathers dreamed of, the development has meant that as long as officials they are really irreplaceable, we don't get honesty in courts or administration. Ninn-Hansen et al. finds it is outrageous to say so, but it is more outrageous - and dangerous to society - to turn a blind eye to, how the real conditions are. Repulsive conditions cannot be silenced to death, but can only be combated by openly talks about them and thereby exposes the rotteness that really, in large measure, falsifies the nice little Dan- mark's public sector.

24. The income concept destruction

If you had built a principled income tax system, you would have absolutely insisted that any acquisition of goods must be included in the income statement.

Already the **concept of income**, which Denmark took over from Prøjsen in 1903, was, however, burdened with stacks of exceptions and modifications. With this, the income tax was threatened from the start by underwater mi- down. The design weaknesses reveal themselves more and more glaringly as the treasure gets bigger and bigger. re, and tax rebels' disrespectful exploitation of the system is still increasing.

In the past 76 years, the exceptions have continued to increase in number, and they are characterized by an increasing degree of arbitrariness. The reality has moved more and more away from the original basic elements of taxation concept of income and in the thus closely prohibited concept of operating expenses - especially in the case of specialized business conditions, which applies to more and more people. The increasingly enlightened population is finding it harder and harder to tolerate something so foolish.

One of the many places where the difficulties loom is that multiple tax rules (eg on depreciation, capital gains tax, etc.) are based on whether certain physical objects are to be considered such as real estate, operating assets (machinery, fixtures, etc.) or inventory. The rapid technical development has made these basic distinctions impossible for the income tax system to work with. Silos, easily dismantled even cold rooms, steel tanks for product storage, stationary construction cranes and large EDB installations may be fixed property, maybe not. Return packaging, fast-wearing furnishings and much else may be inventory, maybe not.

Another example group concerns the rules that can only be applied correctly if the equalization authority as part of the ongoing equation work can examine the kidney and heart. The difference between whether you sell real estate can take the capital gain home tax-free or, as a speculator, must hand over two-thirds of it, is, if when acquiring the property in his time, the main purpose was to make a profit through resale. When one is-entrepreneur has chosen to run his business in company form "exclusively with a view to avoiding person taxation of the income", he will 'in certain cases' be liable for personal income tax on (part of) company income. You can read this in the Equations Guide 1978 page 69. If you go to page 229, you are told that the general operating expenditure rule means that sponsorship contributions to football clubs can draw excluded, unless "the predominant or only motive for the contribution has been e.g. veneration for the club". Former athletes who have now become businessmen are therefore treated better by the tax authorities if they advertising via their old club's archenemy rather than supporting where they have their roots and from where their the world goes on. Quite apart from the fact that such rules lead to discrimination and ill-founded decisions, is humanly speaking, it is in principle intolerable that someone else at the tax office with binding effect over the head of a citizen must have laws to impress upon him that he has had such and such intentions and such and such purpose of what he did. Such legislation causes the taxmen to become bloated and arrogant gentlemen, while ordinary people must feel oppressed, inferior and enslaved.

Countless examples can also be cited of revenue generation specializing in more and more distinct areas of work, so that it is simply not possible for the legislation to set up rules, which in rhyme-equal extent leads to equal treatment of people in different occupations.

It is a widespread misunderstanding to believe that as long as there was common sense on the part of the parliamentary majority, the tax law could be written so that the income limitation came to correspond to the real thing. That life lie is so common, because for example pensioners, public servants and also some private sector wage earners have simple income conditions, where it is apparently not that difficult to say what the real annual income is. Anyone with knowledge of other people's finances, however, knows that no one - not even the people in question themselves - when a year has come to an end, can state how much that person has actually earned.

The terrible thing is also that the earning situations are so diverse from person to person that it is impossible to construct suitable replacements to replace the classic concept of income, which rampant development has rendered useless. Zero income taxpayers cannot be avoided. The so-called "holes in the friend" cannot be stopped, no matter how hard you try. The only possible, acceptable table solution is therefore to make everyone a zero-tax payer. This happens when the income tax is abolished.

25. Creatures

"The current rules on taxation of agricultural herds are difficult to administer both for the assessment authorities and for the taxpayers concerned. The implementation of the rules thus implies a significant

significant administrative burden for the assessment authorities and gives rise to great uncertainty for tax authorities
the outsiders.'

This is not a quote from some interest group people or people who want to change our tax system
hate. It is from answers on 16 May and 23 May 1979 in the Norwegian Parliament from the Minister of Taxes and Taxes to Fremskridts-
Member of Parliament Ernst Schmidt.

And it is not a new problem that has suddenly come as a surprise. Those who have not wanted to close their eyes have
known it for decades. The authorities have not been able to solve it. And they won't do that in the future either. House-
because animals have multiple functions (inventory, means of operation, etc.) that appear in changing mixtures
between farms and within the individual farm. There is a motley variety of different animals, and
the individual animal changes all the time: grows up and gets bigger, has children and becomes abandoned. Bookkeeping and
the tax rules seem artificial here because they are designed for dead things. When livestock is bought or
sold, it can be as a stand-alone pet dealer, but it is also often part of overall asset transactions
ner, such as farm transfer, operational changes or the effects of disease. What is what, loses itself, and
seen from the world of tax office desks, the farm herds become a flickering jumble, like an over-
the head is not to get head or tail on.

26. Urban farmers

Skilled business people with a large income buy a pleasure farm in order to make a loss on the operation of the farm Like this
something pays off in the income tax fight. What the tax authorities lose, the urban farmer gains many times over
as tax-free capital growth.

The further process is often partly a lot of trouble with the tax authorities, who indignantly refuse to approve
the deficit as deductible in the taxable income, and partly that the farm consumes so much time that
it goes beyond what the man has sense of, namely his actual business.

Hobby farming is a buzzword for the despotic tax official. His agency has invented it
the rule that in the years when a hobby generates a deficit, it cannot be deducted, but when there is a profit, it must
it is added to the other income. But a practical guideline for drawing boundaries for the concept of hobby
cannot be set up. The passionless cannot prevail in a Birthe Weiss time by saying that all men
must be treated equally. There is a deep hatred for shoemakers who do not stick to their last. But the sober
is now not just a theorist. In terms of socio-economics, city businessmen have contributed immeasurably to our agriculture
needed capital and needed impulses, just as the party nests have not been harmful to shipping etc.

But it remains a social concern that the movements of scarce capital are directed by tax regulations.
But that can only be avoided by abolishing the tax in question.

27. Maintenance or Improvement

In the question: **Maintenance costs** vs improvement costs, it is quite impossible in lots of life diversity's individual case to assess what the correct fiscal registration really is.

The tax shenanigans mean that the tax accounts and the ordinary operating accounts are removed from each other of ever-growing abysses, in the depths of which many a good man has ended his career.

28. Rental value

The rental value of one's own home triggers partisan political cockfights every year. The rules are perceived as unfair by everyone. They are strange fish in the eyes of modern society.

It is an income item on the tax return - i.e. something on which tax must be paid with money. But it is not money you have earned. As long as the taxation rates were small, it could drag on, but now it is howling unfair. Just read the following selection of the Progress Party's extensive contribution to the report, since the rental value for 1980 was to be determined by the Norwegian Parliament:

"In relation to the rental values that the citizens are now slaving under for 1978, the majority of the Norwegian Parliament has already carried out an unreasonable increase with effect for 1979, so the resulting fictitious ve income taxation increases by approx. 23 per cent from 1978 to 1979 on several occasions.

In the view of the Progress Party, it is completely unreasonable to now add significant additional fees increases on top of 1980. On the contrary, after the hard-hitting inflation of recent years, of rental value amounts, it happened that there was a breathing space in 1980, so that fewer of the young families lier, who has just bought a house, is forced away from house and home by a barbaric and intemperate tax looting.

If the rental value for a property, e.g. was increased by DKK 3,000, the tax would increase by approx. DKK 1,900. In order to pay DKK 1,900 more in tax, the person in question must earn approx. DKK 5,600 more, including DKK 3,700 goes to income tax on the additional earnings.

In other words, such an increase in the rental value means that the first DKK 470 monthly salary increase will be covered by increased income tax. On top of that comes the increase in heating ex-marriages and much more. This is completely unacceptable.

Even if it is maintained that the rental value must not increase, the tax triggered by the rental value will become larger as a result of the tightening of the taxation percentages implemented in SV-government time.

Has a property thus e.g. a rental value of DKK 10,000, the owner will even with unchanged rent value have their income tax increased by approx. DKK 300 and must therefore earn DKK 800 more just for that to maintain the same standard of living.

This is already appalling. The Progressive Party then also fights such tax increases, when it is the taxation rates that are up for debate. Here, however, the question is whether on top of this tax increase, a tax increase must also be added as a result of increased rent value.

The Progress Party absolutely says no to this'

When in 1903 we got the rules on the rental value of one's own home, the owner-occupied home was the only asset of any importance, which for a greater number of taxpayers did not yield monetary income. Now the conditions are completely different (yachts, cars, painting collections, other household goods, etc.). Therefore, maintaining the 1903 rules feels offensive.

In addition, the different groups are treated differently in many cases in a seemingly random fashion owner-occupied (apartment) dwellings (agricultural cottages, summer houses, two-family houses, houses with large plots of land, er-commercial properties (shops, workshops, etc.) with residences in them, residences with work rooms, etc., etc.).

Arbitrariness and unfairness from the summary property assessment results from rental value tax through the tea system in the confiscation-high and therefore super-sensitive income tax. For example, it will who are experimenting with renewable energy (geothermal heat, solar panels, etc.) or insulate particularly well, get it negative premium, that his property valuation and thus his rental income tax rises quite sharply.

It is not appropriate to draw the conclusion that then you simply have to abolish the concept of rental value of your own home. This would mean that the first 10 billion kroner, which is available for immediate income tax relief tels, unilaterally and exclusively were used for the relief of the detached house people. But it is precisely the purchase of a detached house that has given many people an enormous financial boost. If you bought a house for DKK 100,000 15 years ago with a down payment of DKK 15,000, the DKK 15,000 has now grown 30-fold. If there had not been rules that the owner-occupied home must be included in the tax return, house prices would certainly have been lower than they are now. You can only read newspaper sales ads and see how the decisive selling point is often the size of the fiscal deficit. After all, it has quite an enormous alluring power in a country whose parliament has disposed so foolishly that huge sections of the population have been turned into deduction addicts.

Through the binoculars with which Jens Kampmann views Danish society, the relationship looks like this:

"The underestimation of the rental value means that owners with large incomes receive particularly large tax remote reductions. They can afford to buy relatively expensive houses, whereby the savings from the low le-

equity percentages become particularly large, and the tax savings as a result of the low rental value amounts becomes larger, the higher the owner's income. This is a consequence of the income tax being pro-aggressive.

You can therefore say that these tax cuts, together with inflation, make it cheap to live end up in an owner-occupied home And that's because tax cuts, as well as inflation expectations, are pressing house prices skyrocket. It stimulates the construction of owner-occupied homes and gives the owners who sell their housing, significant real profits that are, as a general rule, completely tax-free.

Equalization in the government's discriminatory treatment of owners and tenants will require that the owners' tax benefits are cut.'

When politicians talk so devoutly about the equality of tenant and owner, their horse's hooves come through. Some finds that the form of owner-occupied housing is the most beautiful expression of the idea of economic democracy. Others, that the desolate puts the class consciousness of the working population to become petty capitalists by owning a house. And that's how the politician's bluster goes merrily. If there hadn't just been that, it knows that it from these concepts far removed from reality result in the detached house families suddenly having to deliver a few more ploughmen than they did last year. That's the infuriating reality behind all the splashy ideology verbiage. And the owner-occupied homes are not next to each other, but on top of each other, the hairs on the head and body stand on end the parliamentary majority. After all, they are owner-occupied flats, and about such ones the party magazine writes that they must be cannonballed. It is throwing water on geese when the Progress people from Verkeilhedsdanmark quietly try to explain that those who are drummed down are typically young forward-thinkers, not overly wealthy families, as there are all kinds of things reason to treat with sympathy. The party book circles are just not like that in the old parties, and therefore the poor people in the owner-occupied flats must repent.

If the houses were completely removed from the tax return, it would not bother the well-off. He can just go and sell his assets and bonds and then buy his villas and holiday homes in cash. On the contrary, it is the one underprivileged families with children, for whom it is desperate to get property with a house and garden as soon as possible, while the children are young, who will suffer something so horrible if the owner-occupied housing subsidies were abolished, so that those concerned could not, through tax relief, get their house deficit deducted. Not at all to talk about the small craftsmen who can no longer sell what they can build.

Therefore, it is not socially justifiable for a bank to prefer relief in rental value taxation for floor limit increases. As the personal allowance gets higher and higher, fewer and fewer will be affected by the item rental value of own home - namely all those whose income including this item does not reaches the tax-free floor limit.

29. Interest deduction

On 13 March 1979, Tax Minister Anders Andersen said in the Norwegian Parliament:

"As you know, the government is currently considering whether rules can be implemented which limits the current **right to deduct interest** on private debt. On the other hand, there must be no limitation of the right to deduct interest on commercial debt. It is associated with large difficulties in setting up rules for the distinction between private and commercial debt interest. These rules must lead to reasonable results, and they must also ideally be administrable.

In addition, the possible rules on limiting the right to deduct interest must be drawn up in such a way that account is taken of the many taxpayers who have made arrangements in trust for the current rules

The left-wing socialists prefer a solution according to which the deduction for priority interest must only be made is phased out and phased out for the current home owners, new home owners do not have to have at all right of deduction for priority interest.'

This brings us into this year's major tax policy trauma.

The interest deductions cause enormous and intractable problems. Report no. 734 of 10 February 1975 and no. 805 of 22 April 1977 are two of the major contributions that have not been able to resolve the difficulties in the slightest there.

When the young and old lions of the Left are so opposed to non-business interest rates, it is because one particularly has an eye on expansions of private consumption made possible by taking out loans or installment purchases. Now, however, there are time many other "private" interests. But in addition, private consumption is not expanded by wages. The forward-just that. During the repayment period, it is reduced accordingly. And expanded - or accelerated - private consumption is not the great social sin. On the contrary, the situation in Denmark today is that private consumption is too small to create the greatest possible happiness effect in relation to our financial ability. Because public consumption is too large and therefore leaves room for less private consumption than desirable. When people accelerate their pro-use, it is not just to get into debt, but either because it makes sense not to wait to buy the pram, because Peter has to go to school, or because the parliament's eternal price increase policy (through constant tax increases ser) has functioned as an entire public university with the lesson: You are stupid if you wait to buy more next year.

Lykketoft from the Social Democratic Party's brain trust tries to jump over where the fence is lowest and suggests that interest is completely excluded from the tax return. If interest income is not taxed and interest expense is not deducted, it is pot out. In true Progress fashion, he then notes that when the tax disappears, the interest rate will be less.

The amendment to the tax law must therefore establish that, for example, an interest rate of 15% until now is reduced to perhaps 9%.

You can also express it in the way that he who pays the interest keeps 40% (6 percentage points) back, because the interest recipient will probably have to pay tax otherwise, he can also keep this 6% as compensation for that his lost deduction.

So it seems like a stroke of genius. Nor must the progress party be completely dismissive (cf. FREM-STEP 1975-10 page 16). Our basic requirement for agreeing to cut interest deduction rights is already fulfilled (Progress program item no. 21: As long as interest income is taxed, the Progress Party opposes any attack on the right to deduct interest).

But closer reflection makes the reading less accurate. What if the lender or borrower lives abroad? After all, Danish law cannot change the interest rate in relation to foreigners like that. If we are to retain the right of deduction here (or provide subsidies), a floodgate of circumvention possibilities opens. If you don't have a cousin in Malmö to arrange join in, and if you can't get a pen pal on the other side via a personal ad, you can always buy a limited company - there are also bundles of Swedish lawyers who sell such fresh from writing-the table drawer.

And the slightly larger business world always has plenty of foreign connections available.

And with all the interest income that goes into endowments and foundations and other tax-exempt enterprises?

In Lykketoft's own pampering movement, the social housing companies - which are tax-free after all - will probably be happy to get their already artificially low interest rates reduced by a further 40%, but what does the tax also say free trade union movement, which has its huge fortunes invested in interest-bearing papers? And ATP also belongs in them tax-exempt family of beneficiary of authority.

Should tax exemption for interest income be extended to also apply to business more or less large matadores across the country, outcry will rise from Tove Hygum Jacobsen, Preben Wilhjelm and their flock. On the other hand, there will be dire consequences for the individual families if the symmetry between whether interest income and interest expenses must be included in the tax base is abolished. A family moving from one villa to another gets a seller's mortgage deed on the house they are selling. It provides some interest income, and they must be used for the term of the property you have purchased. If the law then said that of the DKK 10,000 that comes from the sold property, the tax authorities deduct DKK 5,500, while you have no right of deduction for the DKK 10,000 you have to pay in interest on your new property, regardless of whether mortgage deed really only gives DKK 4,500, dare it is said that there would be completely insane conditions, which would further have a cramping effect on the spinal cord. And if there is anything that Danish society and the well-being of individual families need, it is that the legislation does not counteracts the mobility and adaptation to ever-changing conditions which is so crucial for a develop-

ling society. It will not get better by adapting the rules according to the individual's net interest deduction. Then you want to distort people's dispositions when there are differences between what they have in terms of interest income and interest expense.

No, there will probably not be pants made of Lykketoft's skin. The solution is and will be: Get rid of the income tax.

30. Permanent tax increase

Old politicians' laxity has led to the public one day giving in to one pressure group, the next to another. All in all, this means that the state and municipality take so much care of society's right-ter that ever-increasing taxes are the inevitable consequence. And here it has not been ethical national economy-happen or other factual considerations which have been decisive. Instead, the old has been in the foreground Poultry breeder's problem: How to pluck the goose for the most feathers with the least squawk? It was what Finance Minister Colbert called the "Art of Taxation" 300 years ago, when he had to scrape in huge sums of money for The wastes of the Sun King Louis the Fourteenth. SV-Danmark 1979 is really not different from there - except from Colbert being intelligent. He solved his task by changing direct taxes to indirect.

Our century's parliament has acted according to what is easiest for the members of the parliament themselves. It has often been to add one or two percent to income tax rates. Or what amounts to the same thing: To transfer the burden of expenditure onto the municipalities, whereby they are forced to do the evil tax increase work. This eternal thumb screw tension is like the farmer who gives his all every day donkey a carrot less. When it can handle 80 carrots one day, no accident will happen, surely the next day simply give the donkey 79 and the next day again 78. ning treatments.

31. Tax ceiling with elastic in

In the time before 1967, it was a popular - but otherwise not entirely accurate - view that the right to deduct pay-taxes meant that in the long run you could not pay more than a maximum of 50% in taxes of your income. Grünbaum abolished assistance from Aksel Larsen's tax deduction right. This gave the great VKR-majority from 1968. The bourgeois designed a new **tax ceiling**. In their voracious appetite for taxes, they would not stay standing by the 50%, but made some overembroidered rules. In reality, the limit was pushed up to approx. 70%

For a long time this was window dressing. But after we get the SV tax looter government, the tax code rules began to have practical significance. In 1979 it applies to the first seven municipalities, and by 1980 it will probably be 2-3 times as many municipalities. Now that the rules are no longer just fancy-sounding theory, those in power have apprentices launched a campaign to get the ceiling raised.

Here you don't get Fellowship of Progress. The outermost ethical limit for income tax payment is behind our catechism at 50 per cent. In any case, it must be a human right that the public never ever abandoned and unconditionally must have more of what one earns than what one is allowed to dispose of

re over. You might even be able to get Social Democrat members of parliament to agree with that, if you are smart enough to formulate it in such a way that when the tax becomes over 50%, people revel in all sorts of deduction scams, "because the tax pays most of the expense".

32. Real lust killer

The **dynamism** in business life, which is absolutely necessary for continued prosperity, social improvement and cultural advancement, is greatly impaired by the fact that we are constantly dragging ourselves around under the income tax yoke. The active lose their breath when the almost confiscatory level of taxation rates drains the business enterprises capital. In particular, in the good years, they know how to steal from the provisions that are demanding, so that the companies in due time on sufficiently competitive financing terms can replace and develop their capital equipment.

Therefore, many Danish companies die from a lack of money, which is both oxygen and blood for their organization. nisms. Some are then taken over by foreign companies that have had less harsh conditions for their savings. The Danish tax backlog has been the leverage that foreigners have been able to take over cheaply companies that have been built up by the diligence, skill and deprivation of Danes. Other Danish companies are moving, while time still are, the jobs abroad. Many who consider establishing themselves in this country give it up of the unattractive tax perspectives. The more they can hump and earn, the less there will be relation- relatively back to themselves. Whoever can and wants to draw up Denmark's 1979 national accounts will probably like it largest single item have: "Production that has never been carried out as a result of tax and restrictive onsprinted".

If income tax is abolished, it will again be worthwhile to make an effort. Idling and partial capacity exploitation will cease. Initiative and enthusiasm return. New companies are created. The existing ones will be expanded. There will soon be a shortage of labour. The flight of capital from Denmark abroad will cease. There will simply no longer be a basis for setting up branches abroad. Everyone who in interest from drag psychosis has taken out large loans, will pay them back as soon as possible. Money will be put in banks and savings banks, so that the interest rate will fall and benefit the whole of society, not least those without means who have to take out loans the market, and for whom there will be room for greater real wages when the remuneration of capital falls. All problems with zero-tax payers, investment fund, establishment accounts, pleasure gardens, rental value of own home, moonlighting the questionable investments, black money and other unnecessary speculations will be removed.

The way we are going is to let people keep their own income. If they increase their private consumption, nobody does damage, as long as there is profitable competitive production behind the income. On the contrary, you accelerate more in the wheels of the well-being-creating company, which produces the consumer goods. Put the money in the bank, gives the same good effect. After all, the bank lends for the development of the business world that we all have to make a living from. Be- if, on the other hand, the money is taxed, no self-regulating mechanism ensures that it is used for the good of the people.

On the contrary, prestige consumption, waste management, corruption and sleaze will account for quite a significant amount share.

The abolition of income tax is therefore the solution to the problems that the old parties saw as talentless and with so many catastrophic effects has tumbled along since HC Hansen's death on February 19, 1960.

Unfortunately, the situation is even that the income tax is the worst for the enterprises that co-found needs the most: The new and those who are prepared to expand to satisfy the many of the time need. For the stagnant initiative-abandoned consolidated old company whose production apparatus should be discarded, the income tax, on the other hand, functions as a kind of protective customs sleeping pad. Those businesses have managed their capital formation in its time under a lower price and tax level and are therefore more difficult to knock off the stick of new more energetic and skilled competitors. The heavier the income tax burden, the harder it is to future-oriented companies to come through with new ideas in technology, production and sales.

In other words: The private capitalist system atrophies under high income tax rates. And it is damage. Because it leads many to draw the wrong conclusion to prefer socialism. But it will be that come from the ashes and into the fire. Everyone will be unhappier, poorer and grayer.

To avoid the risk of socialism's popular catastrophe, we must abolish the income tax.

33. Gehejmekabinetstyssery

The fact that the tax originates from the days of Queen Victoria is perhaps the explanation that the law is based on hush-hush-quicksand.

Here is one of the fundamentals for the tax administrations to favor friends and ram some collateral axing political opponents. And they do so to a large extent. In practice, you are so wonderfully free public scrutiny. Should something leak, the authorities can cover themselves under the cover of secrecy. duty and thereby hide his own villainous streaks. It is only fractions per thousand of the excesses that you get impressions of the Christian People's Party's Poul Boeg's easy-to-read 1979 horror pamphlet: "Judicial Murder in the National Tax Court" (costs DKK 15 from the author, Møllevang 10, 3480 Fredensborg - tel. (03) 28 14 39).

A fair social morality requires the abolition of the rules of confidentiality and instead legislated by the up-disclosure obligation, which Glensgaard et al. advocate in the public debate. This also creates more serious ground-layer for discussion of the tax problems. And our people's government has serious information as a basis for debate needed in all areas. Especially in a complicated, rapidly changing society with a journalist base that dødsensgroft fails his real work duties.

If you opened all the doors and windows and gave the public full access to follow everything in the assessment work, you will in which the individual case information more easily emerges with the result that the scope of the tax administration can be reduced without increasing the percentage of errors in the decisions.

Incompetent people in power, however, are terrified that someone might be looking into them the cards. Worst of all, if it was the Progress people, who are descendants of the boy in "The Emperor's New Clothes". The fear goes so far that not even the members of elected tax bodies, who like - to the citizen's better information - will announce a special point of view and the reasons for this, will be allowed to do so. For 21 years, Frem- the step party is fighting for at least national tax rulings to contain dis- sens. But the terrified pampers have still rejected him (most recently Bill No. 48 of 18 October 1978).

For generations, the population has settled on the comfortable sleeping pillow, where it is hoped that only ne live unashamedly of the press, which is malicious because it sells the most newspapers. Oversensitivity in seeing his private life displayed by name in the newspapers has become one of the Danish national flaws, which must be taken as a sociological fact.

That is why we also stand in the area of tax secret smuggling in the middle of a swamp, where preservation of in- income tax creates insoluble problems.

34. Administrator Differences

"How to find the right balance in tax administration between politicians and civil servants?" - See it was not a question in 1903. Back then, people knew each other, and the elected representatives could agree that Mads Jensen had probably earned DKK 2,000 and Svend Nielsen DKK 800. All that remained was the writing work. It made it the chairman of the parish council at his desk. If it happened that the income was set a little too high, it was bearable a top tax rate of around two and a half.

Alas, how changed: Now a fire taxation of thousands of pages of legal and circular matter is directed in relation to people whom neither politicians nor civil servants know and often earnings conditions that they don't either have no idea about. One-eyed specialist officials know perhaps 30-70% of the many rules and the public chose with the wider social background knowledge to 10%. No one has time to really immerse themselves in everyone details in the many thousands of cases, but the full-time civil servants have often botanized a little more the acts than the politicians, and based on the motto that among the blind the one-eyed are kings, the politician guards against to interfere and thereby reveal his neglected meeting preparation. But there is also between the politician different shades - partly linked to party affiliation. The same applies, however, among official the men - as individual temperaments, some are nicer and some more executioner sadists. Some pretend seduce when they are flattered and spanked and are as much harsher to them as chaste and free-spirited allows

say to speak Roma in the middle. The traditions of jealousy are very different from municipality to municipality. tax providers therefore have completely identical cases treated quite differently in, for example, Rødovre, Gentofte and Hørsholm.

And in fact it could hardly be otherwise, so the immeasurably difficult income tax equation task is bleak for the past 76 years.

The only solution is the Progress Guide: On Sct. The bonfire with all the tax papers and then leave these good people - tax officials like politicians - come out to order something sensible instead of tumbling around in the carousel of madness where they are now wasting their lives.

35. Reasons misleading or indicative?

Since the young Master of Laws Poul Andersen returned home from his studies in Paris in 1922, it has been good theory tikerlatin, that tax increases must be **justified** in writing and in detail.

And it must be true that it is the song of the white angels.

But the black devil cannot now hold back, as complicated as the whole income tax disease has become - and must necessarily be in a society that is unsuitable for an income tax system - will elaborate mon-Sterduks reasons are very often misunderstood and thus in themselves create new depressions, tantrums and weed growths.

36. Unemployment

Unemployment has been able to take hold solely because of the contribution of production to the public sector have become far too burdensome for Danish goods to be sold to a sufficient extent in international competition. The tax burden must therefore be lowered. This is best done by using the amount that can be obtained for tax reduction. income tax assessments. Among other things. because this is competition neutral. On the other hand, they would postpone the that between the industries, if the funds were used for excise duty reductions. It is important that because in- the income tax is directly a tax on productive work, it pushes the price of this higher. And when the price of one commodity increases, demand decreases. This also applies to labour. Therefore, the income tax causes that less labor is assumed in the competitive sector.

37. Currency debt

When there is less and less productive work in Denmark, fewer goods are produced. We get less to give in exchange abroad, which is why our **deficit on the balance of payments** increases.

Currency debt and deficit make it necessary for Denmark to become a growth society. Increased production alone can cope with the currency problems in a socially acceptable way. After all, there must be enough goods to stop the current one indebtedness, to repay with interest the debt already incurred and to an ever-increasing standard of living for the Danes. However, nowadays it is completely impossible to have a high income tax system in an honorable way

in a society in explosive development. It is obvious that when the situation is that if you want to give a man a wage increase of DKK 2 per hour, then you have to increase the labor costs for the company by DKK 5, because the DKK 3 must go to the tax at work, then the international competitiveness of Danish business will deteriorate, and if we cannot sell enough goods in the international competition, it manifests itself when the year has passed, as a deficit on the balance of payments. Such is the all-dominant explanation behind the fact that we do not can employ our full workforce. In other words, we get to, by and large, maintain income the tax as it is, a society where we have a permanent deficit vis-à-vis foreign countries and a permanent labor looseness.

The fact that Denmark has the highest income tax is the most important single reason why we have a cost ni-veau (including salary and interest), which is typically more than 20 per cent. above the costs in the countries that we interacts with. If the tax on work is reduced, the price of labor will be lower than it would otherwise be been The balance of payments businesses can therefore reduce more working hours (including from those who were otherwise applied for into the public sector, which according to the Progress Plans must cut 4,300 positions monthly in the next two years) and thereby produce the goods that are necessary, partly to stop Denmark's hemorrhaging into debt, partly to pay off the debt that the country's bad government has so frivolously incurred on us. You don't have to be nervous for there to be no resources in the world for all that production. It is simply necessary that Dan- mark undertakes production work to the extent that the debt tells us we are behind. What is going to happen, when the debt is paid off, we can discuss at that time. Should the increase in prosperity by that time be used for further increase in living standards through increased production, or for more leisure time? That time that joy.

For the time being, hard work in production is strongly needed to get Denmark out of the quagmire in which the old politicians have placed us. But then those who have to do the hard work must also benefit themselves of that - otherwise you simply don't get the draft animals to pull sufficiently. This applies in general. If you want a single example, where the connection is so direct and immediate that it can be grasped even by BT fans, you can look at the fact that the Income Tax Agency's hunt for summer house renters causes them to stop letting out.

The balance of payments is also damaged by the fact that the companies' foreign currency inflow amounts to tens of millions of kroner less.

38. High interest and no thanks to overtime

The high interest rate is due to the interest tax being passed on to the interest rate. The interest is the sum of three numbers: Actually return (remuneration for consumption deferral) - inflation coverage - income tax. Is inflation 10 percent and the tax on the top of the income 60 percent, an interest rate of 20% for the 12 percentage points be swallowed by the tax. After inflation, they become 20 per cent. thereafter minus 2% for actual interest. The state created usurious interest does not even give abundance to the recipient of the interest.

If the wage earner makes an extra effort, he will be laughed at for his own money. They mostly go to the treasure. After all, the deductions are used on ordinary income. The draw percentage even only tells a part of the amount of tax evasion - residual tax or an increased deduction rate two years later is the consequence of weekend shifts, over-work etc

If a company wants to expand production, it often has to anticipate that if things go well, it will first and foremost mostly the tax authorities, who get something out of it. If things go badly, you often have to deal with the pain yourself. Desire to work more evaporates, and initiatives and enthusiasm disappear when the tax cuts most of the fruits of the work.

Thomas Nielsen/Jens Thorsen/The chairman's initiative argument about the Danish cost level is futile. Our permanent balance of payments deficit shows that it is too high. And then it does not apply to either interest cost or labor cost. It applies to both of them. And the joint author is the Income Tax, as on one and the same time is decisive for both Danish interest rates and Danish wages to be internationally uncompetitive.

The salary development rhythm of the Income Tax Society is that you increase the salary one day, and within half a year has passed, you take most of the salary increase back with the income tax shovel. Of course, it's completely does not laugh well if taxes are imposed on, for example, cigarettes, schnapps, marzipan bread or other nice things, but you can refrain from buying that without acting in a way that is harmful to society. On the other hand, it is life-threatening for the fatherland when its daughters and sons cease to work and to generate income in other ways Denmark.

39. Public criminalization The income tax turns large parts of the population into **lawbreakers**.

For the pedantic formalist, it is so easy to point out that Jensen or Petersen on good faith and under criminal liability have signed some form, but the truth is in many cases that the self-declarant has not abilities (within the time limits of the law) to obtain the necessary material and cannot oversee the actual and legal content - and don't remember the background at all when the slow bureaucracy comes after years of pre-running and triumphantly pointing out faults in this or that.

In addition, the otherwise increasing crime has a spillover effect to a large extent, that the income tax evasion makes people desperate and/or listlessly indifferent and is one of the main factors behind the legal machinery in today in Denmark is out of step with legal awareness today in Denmark is out of step with legal awareness at large and increasingly large parts of the Danish people.

The income tax is so foolish and grotesque in many of its effects that it generally demoralizes the people and destroys their respect for law and justice and their belief that society is fair in any area

and fairly furnished. When a large part of a country's population does not respect a law, it is the law that must redo. Not the population.

Regardless of what the bureaucrats believe and fight for.

40. Selective legislation missteps

After the income tax system has become a junkyard, all kinds of **pressure groups** are fishing in the muddy waters. There are great gains to bring home to the members if you get an income tax preparation made. graph, which particularly helps one's own group. And the possibilities have become greater after Auken- the generation in completely mistaken self-overestimation has come up with the idea that the state apparatus is suitable for to drie selective policy. It has not yet taken hold that time and time again skin braid arguments have been made here and against in FREMSKRIDT (for example 1978-20 p. 6 and 1979-2 page 5, 6 p. and 10 p. 8). And to selective politics you hardly have any bigger graft than the all-and-all dominating income tax. You can give special deductions, lifting schemes and implemented many other bureaucratic measures.

If we abolish the income tax, we also abolish a dangerous instrument for the selective-sector politicians. That, Parliament can do successfully, is to provide a generally favorable business climate, but you have to stick to it from encouraging certain activities and discouraging from others. And especially the sick income tax is completely inappropriate network for such. When the complacent, underestimating difficulties old party people sin against this wise judgment, they commit a double-fault.

A good tax law is - apart from marriage taxes - a neutral tax law, but they do not understand this sufficiently short-sighted petty people who are today's prevailing politicians, and who immoderately exaggerate ver own insight and ability to cure the social ills that have arisen and grown large on their own because of their own ineptitude and that of their predecessors.

41. Tax penalties

The high tax cases make it necessary for society to move forward with fire and fire against tax evaders. But dear-criminal cases, the defendant often replies that he did not deliberately cheat at all, but simply could not find out of what the rules were about and/or could not meet the authorities' strict paper requirements. Without a flawless lie detector, no one can determine whether such considerations are true or sick aunt explanations. Therefore must society be left with a bad taste of uncertainty in the mouth every time a tax penalty case is been settled. If you were faced with a social fraud, a petty cheat or a good man who got lost in tax- the tea jungle? Or in what proportion were these three elements mingled in one and the same person?

We all know how eagerly people chase restaurant and taxi receipts as if they were securities. Or want the invoices issued for completely different goods than they have bought. We see telephone and postage and much more attributed to operating expenses, where in reality it concerns private life, and there is so much like that in daily life Dan-

field, where one agrees to sing with Ludvig Brandstrup's servant: You know that, and I know that, and I know it separately.

While the taxpayers sign the tax return with criminal liability according to the law, the opponents are - the tax officials - in practice completely free of responsibility. They can make the most horrible decisions and confirm them with their signatures. It can destroy dozens of fellow citizens, and when it turns out years later that the assessment authority's decision was wrong, the tax official who made the decision does not depend on it - neither financially nor criminally. This imbalance cannot be lived with in the long run.

42. Wage earner deductions

For many years, we have had the rule that you can deduct DKK 2,000 without documentation (but no more than 10 per cent of salary income). If you want larger deductions, you have to document and specify them yourself. It gives birth every year hundreds of thousands of administratively difficult cases that cannot be decided fairly. What is wage income and what does not? And is it fair that non-wage income is not entitled to deductions? Which expenses can be deducted next of **the employee deduction**, and which can be deducted if you do not take the fixed employee deduction? Why should the person who has DKK 1,900 in operating expenses not be better off than the person who has no operating expenses?

This is how the series of questions can continue.

But it is hardly possible to design any better arrangements than the current one, and then it is in the mind - It's an advantage that you don't constantly change and confuse everyone, but stick to what you're used to.

After all, an old mattress that has been worn down so that the body fits into the holes is more comfortable than one hard and new and unfamiliar. In the same way, an old tax system is in itself better than a new one.

But that's why it's not good. The best is no tax scheme.

43. What about the car?

Driving makes the tax assessor, who wants to do his job or- dentally.

Some come with a logbook that looks like it has been kept every day all 365 days of the year and shows kilometers for kilometres, what has been driven on private occasions and what for business purposes. There are in 19 out of 20 random the pure fraud. Because only very few contemporary Danes are still capable of keeping such a book correctly. The majority are told that their statements cannot be trusted because they have not kept a driving record. Then it starts long and eternal tug-of-war over what amount one's private driving should be added to. It takes place as if it were one entrance exam for acting school. With eyes turned to heaven, one Klodhansfrier after another declaims that he in particular never drives privately and why he doesn't. And the princess equation deputy replies: "It won't do, it won't do" and discards all the stories even harder than in the fairy tale. Then complaints are made to higher authorities

authority. With flesh-and-blood members of the tax council and officials sitting along the walls, the game goes daco-po. And because of the slowness of the system, people are silenced at the third and fourth instance meetings o, which private driving amount to be set for long forgotten years 3-4 years back. As long as Mother Denmark sacrifices so much of one's strength in such endless torturous tribulations, there is nothing remarkable in fathering the country is getting poorer and poorer.

But this is just one of the car problems. Company car ril available, main shareholder driving, transport between and to several (so-called simultaneous and so-called changing) workplaces or just to a single permanent workplace from vin-holiday or summer residence, driving allowances for private employees and tax-free driving allowances for public employees (PROGRESS 1977-14 page 3), disabled vehicles, Denmark's Active Commercial Travelers, asset adjustments for car, FDM kick in the bun dough and dozens of other scare words cloud tax car metaphysics. Income- The tax regulations require that the solution to each individual problem is translated into an exact kroner amount, which must be included in the tax return calculation, and which should ideally be fairly reasonable in relation to, how all other taxpayers are treated.

If at the dawn of the century one had had the imagination to imagine all this, the National Tax Act would probably have remained written somewhat differently - if you had got an income tax law at all.

But one can hardly blame our great-grandparents for not having the imagination to imagine this. There- against, the folk motorization generation has gradually had enough time to take the cutlery that the income tax is foolish. But that's not how the ruling classes react. The deduction remediation proposal they are working with for the time, says that the responsibility for the most difficult problems must be shifted from the authorities to the employer. He must find out yourself what the correct tax deduction amount is for each individual employee at the time of salary payment different areas, including some of the car expenses. He must then deduct that from the monthly withholding tax bill and pay it to the employee instead. With this, the tax authorities have avoided all the trouble with larger masses of voters. The company must first take up the discussions with the employee. Next, when you quite inevitably make a number of mistakes, you have to order the withholding tax's employer control. It comes and requires ef- additional payments and fines by the employer for having paid too much to the employee and therefore too little to the tax authorities. If nothing else, the inspection will probably find out, by rooting back a few years, that the employer's book-keeping and document collection are not sufficiently clearly kept and stored.

If you want to be free from this new authoritarian oppression, there is only one sure thing you can do do: Tick off list Z and get friends and acquaintances to do the same. Now is the time to fight hope that this Commission proposal never becomes a reality.

44. Depreciation pranks

Depreciation and investment fund allocations (as well as establishment deduction rules) can neither population psychologically, fiscally or socio-economically is designed reasonably. Investment deductions, personal car depreciation limits and hospital depreciations are some of the problems that the Norwegian parliament is futilely fiddling with these years, but the area hides countless other insoluble problems. Depreciation of land improvement works, building ger and other long-lived assets seem offensive in a time of inflation - but the rapidly changing conditions of business can also cause such investments to lose almost all value overnight. And what about depreciation on houses that are rented by more or less foreign landlords? Or on buildings with repatriation duty or car parks and design studios? Hotels can be written off, but not guesthouses or out- rental summer houses, but enough toilets and a tennis court at a campsite.

Shops can be depreciated, but not travel agencies' sales premises. Office premises can be depreciated when they are located in or near a depreciable building with business which is administered from the office, but not when they are a little further away, unless the office is in a wooden house (including the almost available pressure-treated wood). In Frederiksdal in Greenland, the climate is so harsh that existing functions nearby homes can be depreciated, but in the big island's capital, Godthåb, something similar cannot pass according to our wise heads of tax administration.

Once you have found out that it is possible to write off at all, you soon get into the subtleties boxing rings: At what rate should the annual depreciation amount be calculated and how should the abolition sum is calculated on which the depreciation is to be calculated?

Real carpets are truly indestructible and of fixed value. Nevertheless, the companies lead them into it total mess store pile, which together indicates the depreciable operating asset balance (i.e. office chairs, trucks, typewriters, lathes, etc.). When accounting officer Jensen discovers that A/S Fiducia has written off some le millions of kroner in carpets, Jensen must, according to tax regulations, find out if the carpets are located, "where no one goes". If they do not, he must approve the depreciation deduction, unless the price of the carpets "indicates that refuse tax write-offs".

Arbitrariness and discrimination abound as soon as you poke your finger under the surface depreciation items in the company accounts.

The depreciation laws make it easy to raise hundreds of problems but impossible to provide sensible answers. And it's not about pepper nuts. The decision of depreciation cases can often be decisive for, whether a company can continue to exist or for what development opportunities are offered to them. Projecting engineers and architects must first of all master the depreciation twist pipe pitfalls so that they can

subordinate their technical project proposal, what leads to the best possible depreciation status - then comes the the appropriateness of the layers for everyday work processes comes second.

At the boundary between what can be deducted immediately as an operating expense and what must be deducted written off over a number of years, the tax authorities reveal excessive fiscal zeal and a lack of flexible heat combined with a lack of insight into the conditions to which the existence of modern business enterprises is subjected.

For example, it is absurd to claim that a machine should become worth more because it is moved, or that a building increases in price because the room division changes. The same difference in attitude is felt in the case of tax financial deductions for unsound debtors and write-downs on out-of-date goods.

The whole multi-billion-dollar problem of write-downs on inventories created by World War conditions - and on and on with 1975 so-called binding contracts - is one chilling horror story, where it is easy right from the start late to name the villains. It's the whole package: Legislator, authorities, business operators. And novels without heroes are bad novels. Especially when it is not fiction, but the novels written by life itself.

Politically, however, the worst thing about depreciation is that large parts of the population cannot and do not will understand depreciation tax credits. After all, it is something you get as a gift without incurring any expenses. In the middle of one pop time, it is too much to ask that the brains of the Se og Hør Danes have to be burdened with combining two bookkeeping riprinciples: The accrual principle (that the tax dating is attributed to the year of the conclusion of the legally valid purchase contract and not for the payment year) and the useful life distribution principle (that you cannot deduct a purchase social tax in the year it was held, but must spread it over the lifetime of the purchase). It hasn't gotten any easier in them last 22 years, when so-called socio-political factors have been involved in the depreciation legislation - da the clouding had only once been introduced in the summer of 1957, the conservative so-called People's Party demands unreasonable depreciation reliefs at every opportunity as its settlement price, because it is now once again the payment they conservatives for industrial council support for their election campaigns.

The depreciation field has completely become a single quagmire - factually as well as politically.

45. Net consideration with tax reduction before source

Since 1903, Section 5 d of the State Taxation Act has established that per diems and travel allowances for public servants are tax-free (debt- there, however, only if you exceed the geographical limit of your home municipality on 31 March 1970 (!)). The point of view is that when the public sector sets tariffs, it also correctly expresses what is included for the purpose, and then another public office - the tax authorities - must not come to criticize. It's not close so knowledgeable in the relevant board area. And then it's just double administration, if... nings secretaries' noses had to be stuck in what the Ministry of Education has determined.

The line of thinking can be extended to the fact that it is unreasonable to tax services provided by the public at all. After all, the money just slides back and forth. Instead, the law could **directly operate with net amounts**. It does in several areas: Member of Parliament cost allowance, ministerial car use, child allowance, youth benefit see and more business subsidies.

But you don't do that, for example, with public pensioners or subsidies for maintenance work on listed buildings of historical interest or state subsidies for university accommodation.

The randomness and arbitrariness that must inevitably dominate the area leads to conditions that give interest organizations have a strong hand in order to secure unfair advantages for their own group. And should the arrangement exceptionally not unfair, it will quickly be felt as such by those who are not covered by the net para-the blanket. They will partly maintain that others have obtained special advantages, partly fight to get it themselves, as whoever preferably can refer that their earnings shame is just as valuable.

Acidity across the board.

46. Insufficient subsistence allowance

The minimum deduction should at least correspond to the subsistence minimum, but it does not. Among other things, because the state wants increasing tax revenue occurs, and because the unclassifiable jungle of deductions would otherwise favor its users comparatively even more (for example: the DKK 100,000 income person who buys a house with DKK 60,000 in deductions, will, however, get DKK 40,000 back to pay tax on, but if the floor limit was a DKK 40,000 subsistence minimum, would he be completely tax-free).

An increase in the basic deduction is the Progress King pennant. From the morning of tax times to the Progress Chamber at the start of the year the deduction had increased from DKK 800 to DKK 5,100. Since then it has grown to DKK 14,500 for 1979. This is a long way from sufficient (it is not until the basic deduction is greater than the largest income, i.e. the income tax is gone), but is one of the hundreds of testimonies that voting on list Z has been useful.

See also PROGRESS 1977-3 page 3; 4 page 4; 7 page 4 f and 17 page 5.

47. Income class DKK 14,500-40,000.

According to the law, people with **an income in excess of DKK 14,500** annually must pay income tax. The de- there is administrative work with provisional tax and final tax, which costs more for administration than there comes in the box. The poor people are put through inconvenience, uncertainty and worry for no reason. After all, a welfare state cannot make a dent in such small earnings. Therefore, tax must the collection is counterbalanced by housing benefit schemes and other administration-demanding monsters like them concerned with one hand, what the tax has taken from them with the other.

Calling the people responsible for this system scumbags is an insult - to people from Ebeltoft and the surrounding area.

48. Free card abuse

Free cards for children and other young people below the minimum limit are used to pretend that the earnings are made with them. The sport is becoming more and more widespread, as people realize that the parliament now instead of it previous joint taxation between parents and children has ended up in the opposite ditch, namely that children are independent liable to tax on the income that appears as their own, regardless of the child's age and regardless of whether it is homemaker or not. The previous rule seemed unreasonable in practice and was therefore abolished. The state of the new tin-gene is equally foolish in many cases. But no one can point to any other sensible solution than total abolition of income tax.

When it is the free card holder himself who humps, one sad day he bumps his head against the free card amount. That means that the salary drops from DKK 30 to DKK 17 per hour. The simple-minded tax legislators expect that there will be a solution people be patient with. Hotel maids, young boys and whoever else gets into the situation. They are wiser. When they reach the free pass limit in the spring, they stop working and thereby directly te their workplace, which has trained them, in difficulties. When thousands dispose that way, become it big losers - also through this income tax effect - the entire Danish society.

49. Sour loop

If **expropriations** are preferred to sales, some feel it is unfair. Expropriation compensation is taxed nings, the Surløkke Rebellion is raised. Therefore, the expropriation tax rules swing back and forth a lot times every decade. Most recently - in May 1979 - things have gone in the right - the tax-relieving - direction. With four years delay, a ZCMQ proposal was carried out, which we had jointly justified as follows:

"In order to comply with the rule in § 73 of the Basic Law, it is necessary that full compensation be provided to owners of properties being expropriated. The government's proposal is considered unacceptable. It may namely cause more than 70 per cent of the expropriation compensation in unfortunate cases can be run as special income tax. The person who is subject to expropriation will thereby receive less than 30 per cent of the full compensation prescribed in the constitution.'

The proposal was voted down on 14 May 1975 by Venstre, radicals and the Reds (Folketingstidende 1974-75, 2. collection, column 5032 (Amendment No. 22)).

But on 31 May 1979 it was adopted, as the four positive 1975 parties were now joined by social Democrats, Liberals, Radicals and the Business Party (Folketingstidende 1978-79 column 11,946 (bill no. 219)).

Left and others has swayed in favor of the TV wind - between the two polls there was a TV-Aktuelt broadcast January 1979.

Orders are placed on members of the Norwegian Parliament, who let their decision-making be dominated by such things. In such a society, it is impossible to maintain something as subtle as an income tax system.

50. The deduction jungle

It is people-seducing sham to spew out of **the deduction jungle**, you just have to cut it down. Anyone who thinks closer to the matter, will discover the emptiness of that fable. On the one hand, each deduction has its own independent justification, and on the other hand it is extremely difficult to abolish a once-introduced deduction scheme without causing transitional difficulties, which will cause a lot of human unhappiness (Example: Maintenance allowance must be changed, if the right of appeal is changed).

The traces are frightening from Grünbaum's red cabinet repeal of the largest of all deductions - the deduction for be-spoken taxes.

The wolf's speech to Little Red Riding Hood about cleaning up the deduction jungle is quite simply to rip people off even more treasure. This is what all the fine words about tax reform mean. If the government were to succeed to get most deductions removed, it will perhaps initially lower the taxation percentages somewhat. But it will be a long deadline.

As soon as people get used to not having deductions, the tax rate will again be raised to the current they level or even higher. The tax relief will be Gone with the Wind. But the low-cost policy, govern- the ring leads, it simply has to use all sorts of tricks to get more money in the bottomless state box.

If you therefore meet a man on your way who wants to clean up the deduction jungle, you can safely ask him if he is an ignorant romantic or a tax looter society destroyer socialist. A third possibility is given namely does not.

51. Tax deduction populism

Bernhard Baunsgaard's populism (**tax deductions** - the restructuring method) is typical of the radical left watery sweet soup, which does not solve anything and which only satisfies the demands of justice of the one who curtailed gives up superficial eye blisters. Of the conditions that are overlooked, for example, sym- the three-mirror principle, and that deductions serve to equalize differences between people with the same gross income, while the law deals with how to set up the tax scale (progressive - proportional - degressive). will discriminate against people at different income levels. It is, in fact, to deny progress- the idea of saying that if two taxpayers each earn DKK 70,000, and then one increases his income by DKK 2,000, which he uses for tax-deductible purposes, they must still be treated equally. But if the starting point is, two, who each earn DKK 140,000, and where the same happens, he who increases his income by DKK 2,000 and gets corresponding deduction, is treated more harshly than his colleague.

The real thing will of course be that when the legislature has found a purpose deductible, it must both one and the other not having to pay tax on the last DKK 2.00 income. Do you think that people in DKK 140,000 - percentage of the class is treated more harshly or leniently than is reasonable in relation to people at the DKK 70,000 level, must one change the taxation percentages with effect for all four people in the example.

Baunsgaardsnakken, on the other hand, states that it is to the detriment of the man with the low income that he does not pay laughs as much in taxes as he who earns more.

Progression in the tax scale is a matter of comparing different income levels. To claim that the more deductions a man has, the harder he must be hit by the progression, is to introduce the bare-bones will-bravery.

But one thing is to say no to Baunsgaard and other anti-deduction demagogues. Another thing is to be so blind that overlook that the greater financial strength a person has, the better options (lawyer help, etc.) he has for to obtain deductions. Yes, with increasing economic weakness, there is even decreasing real opportunity to exploit the legislation's deduction offences, which are very often based on the fact that the taxpayer can and will make capital repostings and also really pulls himself (or his staff) together to do this. It is therefore only included travesty of sincerity, that one can agitate that the deduction rules shame give equal rights to everyone - poor as rich.

However, there is only one real solution to that problem: "Away with the income tax", while "Down with the deductions' lead to unfairness.

52. Nil tax payers

The focus message established the existence of **zero tax payers**. 24 days after the nudity for the whole of Denmark population of the previous national life lies, Poul Møller and Ib Stetter fell at each other's throats in the folk got in order to get "changes in the law so that income tax is paid on an income corresponding to private income in all cases Spending".

It was thus completely ignored that the Focus message was that the zero-tax payer advantage can only be removed by make everyone a zero tax payer.

The Stetter/Møller tandem pair was followed by Grünbaum. At dark midnight on Black September 20 In 1974 he got the Center Democrats, almost all radicals, the Christian People's Party and others. with on that galley that trump a special hostage law against newly established businessmen, people who had suffered losses and others brave people in difficult circumstances. It is shrilly unfair to tax these people extra after in-the income tax scale of income they have not had. In 1975, it involved a total of approx. 700, who came to escape apply because the social democrats would like to introduce it at meetings with uninformed voters and ear gas them with it

to have done something about the zero tax payer problem. The truth is, however, that all the problems about zero tax solely due to the fact that the Social Democrats and VKRs have implemented lousy tax legislation. That stain pretended one to wash oneself off by attacking a completely innocent and very important social group, but one only made the tax injustices even greater.

The victims belong to the following five groups:

- a. Citizens who do not master the art of bookkeeping to such an extent that they will not face it later discretionary private consumption increases justified by the fact that there are some technical subtleties such as mood or the like, which has been neglected on perhaps just a single day during the income year.
- b. Some people have not spent so much time familiarizing themselves with the details of tax law that they have thoroughly studied Grünbaum's knotty § 28 and the associated voluminous circulars, tax-tea departmental so-called guides etc. Therefore they organize their depreciations so ungeniously, that they fall into the law's trap, instead of completely legally making use of other of the legislation's exemptions options when drafting their annual accounts.
- c. The newly established business operators who have such large installment obligations that, as a countermeasure to the fact that they cannot tax-deduct the money used for installments, instead must depreciate as hard as the legislation has given newly established companies permission to - precisely to promote the possibility that non-capitalists in practice can found companies in this country.
- d. Those who have what the tax authorities call a large private consumption, for example due to illness i the family, extensive support obligations, loss of collateral or the like. Here, too, you only hit the one who is not aware of the law in advance and who, for example, posts payments to children as private consumption instead of as outstanding claims, or who receive collateral losses in a way that is not deductible, instead of doing it through a limited company, where it is granted from-draw on losses from the shares, even if it is a purely private surety obligation and where such losses do not result in private consumption taxation.
- e. Owners of companies in decline. About these last, the Association of Danish Planning Committees missions the following wasted words on Balle-Lars Grünbaum:

"In relation to termination, it is often seen in the years leading up to the termination or sale of a company that the business operators has private consumption that is greater than the earning power, which means that they effectively finance private the consumption of previously saved funds. However, this group of people will still need to the write-offs, as the value of machinery and equipment is still declining, and a resulting loss Deductible deductions on sale will often be made in an income of the size of a public pension and thereby not have any economic significance for the person concerned.

Finally, problems sometimes arise for the business community if the depreciation and write-down options set in relation to private consumption. This concerns particularly years with poor growth, lack of fishing quantity, periods of stagnation and decline. As a rule, the business operators have sought such crises overcome by legally reducing tax payments as much as possible in this way still being able to comply with installment obligations and finance the necessary private consumption.'

But the pop politician and his satellites were quite irresistible. They said that they were chasing zero mil-Lionesses - they probably had so much in mind to bask in their own excellence in voter associations and in the press.

Private consumption is a completely impossible figure to work with. Dozens of examples illustrate it: A man buys a painting on 28 December 1977 for DKK 50,000 for delivery on 10 January 1978. Has his private consumption increased? IN what year? With what amount? Does it make any difference if instead of paying in cash he gives something else painting in exchange? Or if it's his van he gives in exchange? Or if on 10 December 1976 he sold te a yacht for DKK 50,000, they put money in the bank and now they withdrew DKK 50,000 to buy the painting for?

53. Municipal boundaries and land tax

The difference in tax from municipality to municipality: Both for the individual citizen and for the social economy is it doesn't matter whether the money is paid in at box 2 or at box 1. Respect for local self-government is a nice phrase, but it doesn't hold up in practical life - at least not on the income tax side. Holder the municipal council majority a low income tax rate and print that much more in property taxes, it shifts the burden onto other than its own voters, partly because the property tax is deductible when calculation of income tax to the state and county, partly because property taxes are also paid by those living outside the parish, who has property in the municipality. In addition, citizens receive lower taxable incomes with the consequence that that state subsidies (refunds) increase and the municipality's response improves in the inter-municipal reimbursement, and in that to the extent that the state pays for social schemes such as housing insurance, the municipality's citizens have an additional benefits of their municipal roots choosing a low income tax rate at the expense of higher basic fault.

The land tax causes problems between winter and summer municipalities. Now the SVs have abolished it as part of their legal complex to pamper Copenhagen out of self-inflicted difficulties. After this are we in the Søren Kierkegaard predicament: Be a supporter of land tax - and you'll regret it. be antilandin-gerskat - and you regret it too.

54. Religion is involved in tax

The expenses of the Folkekirke are paid from the tax bill. Approx. 80% as a special church tax and approx. 20% of the general taxes that everyone is liable for. The last part of the tax creates problems between people who belong to the different religious communities. The actual church state causes difficulties in relation to those who are atheists - or

states to be this (perhaps based on short-term purse interests, which are bitterly regretted the day alvopure in human life comes forward).

55. The crumbling of cultural life

Looking around with X-ray eyes at a restaurant, in a flower shop or in an airplane reveals

the fact that many of the customers are there because they can get the product for less than half the price - via deduction the tax authorities pay tendon the rest.

It is thus not just in relation to the sale of calculators and the paper industry that the business pattern stimulates res of the income tax.

But when the finger is pointing upwards for some types of business, others get themselves into trouble because they cannot compete on fair terms with those who are subsidized by tax deductions.

For example, the X-ray ophthalmologist will not find many people who, because of the income tax, sit cheaply in teatret.

Therefore, the income tax works to undermine the influx of the performing arts and other aspects of **cultural life**.

This has again had the consequence that the public has decided to give direct subsidies to ARTE schemes and many other forms of cultural support.

This increases the public sector and thus Denmark's general difficulties, as well as cultural life killed in the long term by depending on what the state power and its representatives like and what they find too critical of themselves.

In the income tax-free society, the free choice of consumption is reintroduced and the culture flourishes.

56. Collapse of the ability principle

When the leftist Alberti won the battle for the introduction of income tax in 1903, the main slogan was that a each had to pay taxes according to his ability. The broadest shoulders had to carry the heaviest loads. This way of thinking holnot there now, since the tax has become so overburdened in Denmark by the doubling of the tax burden, and man at the same time have wanted to pursue so many other purposes with the tax (social, savings incentives, business policy, etc.). Instead of a tax based on ability to pay, it has become a **tax based on inability to pay cheating**. Instead of the tax being determined by people's finances, it is the tax that has become the master and determines how the economy is organized - indeed how the entire human existence from conception to 5 years after death must be spent.

If a law is passed that will go more forcefully to the tax magnates vis-a-vis the rich, the most likely result will be ligit that the rich will pay less tax than now. Many of them have found themselves to a large extent

with the current state of affairs, but touches the Norwegian Parliament, what they feel is their well-acquired right- there, they strike again: either become Danes abroad or embark on some scam arrangements, which get their tax income on paper to shrink extra. And even if they now succeeded in confiscating all that the rich earn and have, it would amount to very little compared to Lise's insatiability for money Østergaard et al.

And then you must always remember that an expense - also a tax amount - is not actually paid by the person who formally puts out. If he is compensated by passing on his increased burden to others by raising wages or prices or otherwise, the tax actually falls somewhere else.

However, should one succeed in the tax finally falling on the rich for whom it is intended, it will be further effect very easily, that what he saves on is partly investments that would have created new jobs and partly consumption - gardener's help, dining room painting etc - which would have generated income for small-scale workers.

57. The New Year's Eve Iron Curtain Lie

365 consecutive days beginning with January 1 are a random sample of a person's and of a corporate life. Nevertheless, the income tax requires a period distribution, so that any taxable income and any deductible expenditure is placed within one - and only one - twelve-month period. In reality world, however, there are no watertight shutters between what happens on either side of New Year's Eve. **In- the year of arrival constitutes an overly restrictive framework.** It is a thunderous denial of Verkeilhedsdanmark that claim that life begins anew on fresh and virgin ground when the town hall bell rings in be-welcome- the battle. That this philosophy is true is little comfort to the many who have had deductions denied because they had to have been on another year's tax return or have had the income lumped together in one year, so tax- the percentage has become particularly high in that year - lots of arrears with large penalty claims stem precisely from that the people of the state tax directorate and the county tax inspectorates more or less arbitrarily change their income distribution of the terms over different years.

There are some that have skewed financial years - for example, farmers' summer accounts for reasons that the harvest stocks are at their lowest in July - but this does little to ease the period distribution difficulties. When you want to have the financial year changed - for example forced because two people with different income years get married with each other - the tax administration almost always takes advantage of the situation to cut itself an extra tax wedge by having extra high incomes placed and getting deductions in the transition year.

It is a human phenomenon to dispose like this, and we can only get rid of it by getting rid of income tax. ten.

58. Negative incomes

In the years when the accounts show a profit, the tax authorities carve out its lion's share of the company's meat earnings.

But when lean years come, the majority companion that the state has become in the companies keeps step back modestly. This is immediately upsetting. In our rapidly changing world, many jobs are facing setbacks (shipyards, low-cost petrol companies, fishermen, drought-stricken farmers, tax-to manufacturers and many more).

Therefore, the sacred framework of the financial year must be broken in the event of a deficit year. The Norwegian Parliament then also recognized that principle in 1956, but after that a fight has arisen over the time limits to set off annual surplus in other years' profits.

In principle, it would be either to pay the loss holder an amount of, for example, 60 per cent. of the negative income amounts (or of what he lacked in reaching the tax-free threshold) or grant him access to deduct the deficit from any - earlier or later - year without any time limits surplus.

The result would be practically objectionable tax exemption slabs. It is therefore agreed that there must be apply some limitation to the deficit transfer right.

It has simply proven to be completely impossible to arrive at a reasonable formulation of law and practice so different just as the case of life is. The business life of foreign countries has a significant advantage over Denmark here, because tax politicians and civil servants abroad are not as petty as their Danish colleagues. The Progress Party have had some success in the Norwegian Parliament in getting this changed, but the battle is not over when we got sub-the firing performance period extended from three to five years.

59. The distance between salary and unemployment benefit is shortened

The higher the marginal taxation, the more difficult it becomes to provide an appropriate difference between disposable work income and the real income of those receiving unemployment benefits, which must include having the whole day to spare own disposal - a good which is not subject to tax, whether it is used to run a cheaper house-attitude, doing dirty work or getting free benefits (library book reading, the philosopher of life, long trots etc).

At the same time, the tax acts as an incentive for strikes - illegal or legal - as the wages that are lost are on top of the year's tax revenue. The loss of money is therefore modest, so that the leisure benefits gained can go a long way overcome the disadvantages.

Furthermore, the tax system encourages all citizens to follow the do-it-yourself slogans. The profit itself knows painting your living room instead of using skilled workers who pay taxes on their earnings is great. Cafeteria-the systems, self-service shops, pick-your-own strawberry sales, etc. have developed, i.a. because it is more clean-able to use the customers' own labor. Since society's development is dependent on each of us spe-forces us to use our working time for what we are best at, the development trends are worrisome. Self-consequently, one should not lament Jerome's pessimism and only see the dark sides of the mentioned social developments. ger - but the fact that they have been able to take place with the powerful force that has dominated the last dozen years, is also connected with the distortions which the income tax undoubtedly causes. And it is dangerous to keep a system that has unexpected, powerful effects in one area after another.

60. The scourge of progression

The children's lesson in nursery school was that the income tax rests first and most heavily on the rich. It's a lie and Latin.

Of course, the tax law states that some enormous tax percentages must be paid - up to 70 - of the in-parts of income that exceed DKK 139,400.

Yet, as broken as the income tax pattern has become, it is utterly impossible to estimate, let alone calculate what **redistributive effect** the tax has today compared to how the different groups economic strength would have been if we had never had the income tax.

On the one hand, the rich have the most mobility - in terms of deductions, internationally, etc. - on the other hand, there is a grim little bit of it large income tax revenue to be collected from the high incomes (the figures can be found in PROGRESS 1976-19 page 15).

The harsh truth is therefore that the real effect of high tax rates is to destroy businesses, which would otherwise create good jobs - the parliamentary majority does not understand that the money social is better in the pockets of the successful businessman than in the pockets of Niels Mathiasen. The well-served the business owner must, after all, procure the private consumption he wants. That is why the tax money is taken places where new entrepreneurship had otherwise been created. Or continuously carried out the modernizations that are necessary turn around so that Danish companies do not have to sink deeper and deeper into the international market day by day competition ranks. The use of the money is instead left to government bureaucrats, who are less sensible seen from a social wealth and human happiness point of view, and which even frequently hogs funds because you now have an easier relationship with money that is not your own, and which for the individual em-Bedsman appears as coming from an anonymous, distant, impersonal mass. Business activity in-often carries fluctuating earnings. The progression means that the tax in the fat years cuts out the bowl pounds of flesh, which should have been used to consolidate the enterprise so that it can cope in lean times.

Progression works in these companies like the horse of the ravaging Hun king Attila in his time. Where the sea-
they set his hoof, no more grass grew.

Some dream that one could simply let the profits of business people be taxed proportionally, which
you do with joint stock companies. However, Niels Anker Kofoed will only do so for the business groups where he hopes
is asking to secure the votes needed for his re-election. This foolish dream of beauty is awakened by,
if you acquire the necessary expertise in the area (this can be done, for example, by reading reports
ning no. 824 from November 1977).

But there are also some wage earners who are hit by the 70% tax. They are not the ones who leave seventeen
by the dozen. Therefore, their organizations and they themselves have not taken matters into their own hands and arranged their wage demands
according to the gross salary, but with a view to the salary after tax (and then the individual gets a double benefit if he
after becoming a party nester or obtaining fraudulent deductions of another kind).

A few years before we had withholding tax here at home, a Danish law professor was an arbitrator in Sweden. Then right-
ten had to vote, the first thing the chairman of the arbitration court asked for was the draw cards of the individual judges. Our country's
man did not understand this, but was quickly explained that the profession of arbitrator should of course be remunerated.
Should Hovrätt President Petterson therefore have DKK 36,000 to participate in the case, and his tax percentage
was 64, a fee of DKK 100,000 had to be set for him, but if he was 70, the fee should be
DKK 120,000

Now 15 years later, there are not many Danish high earners who are as difficult as the professor back then
was.

We must of course be aware of that. That is why the Progress Party's finance bill also passes
to the fact that the highly paid public servants must have particularly large gross salary reductions in connection with
settlement of income tax (the detailed table can be found in FREMSKRIDT 1976-20 page 5).

61. Lichtensteiner manipulations

The income tax systems are nationalistic in their structure. It took place before anyone imagined
say the jumbo jet and other developments, which make **crossing national borders increasingly commonplace**
just.

It therefore causes insurmountable difficulties for few taxed internationally characterized incomes. And
this is not just an issue for multinational corporations. Cross-border commuters who live on one side of the Øre-
Sund or Flensburg Fjord and works on the other side, is on board. People who marry out-
countrymen, perhaps buying properties or securities in the wife's country. The Tjæreborg tour guide on Mallorca, F.
The L. Smidt engineer or the Danida emissary. All of them notice various peculiarities in their own way, which

flowing from the differences of income tax systems. An enormously fruitful field of work opens up for lawyers and accountants. But Danish society does not most need employment therapy for tax planning. ning strategists.

Reasonable income control becomes more difficult as the money movements between countries become free- re and freer. The capital market liberalization between the EC countries and other factual and legal prompts provide increasingly greater geographic latitude - perhaps globally - partly for tax evaders, partly for legally compliant have the income appear in Liechtenstein or another low-tax area. Struggling against these realities will prove futile. On the contrary, more and more people are given the opportunity to use them as means of transport and language skills improve and international free trade and general language skills grow, and the legal guarantees abroad are improved.

Well, it is not yet percentages of Danes who become tax emigrants. But on the Costa del Sol and in Switzerland is home to Danish brains and talents to create jobs and production. They simply are fed up with the Danish excess income taxation and the parliament's many years of restrictions. It is not always fun to be a tax evader, but the fact that there are so many brave Danish men among them is not too bad themselves, but for Denmark. And people are offended when Aktuelt, Danmarks Radio et al. witch hunts against these fellow human beings. The fault does not lie with them, but with the parliamentary majority which has worsened the conditions for them Danish production - financially and humanly - so much that one is almost tempted to believe the stories about, that they are therefore paid in rubles by the country's enemies. Now they are not. In the case of the old party, the answer is Nikolai The Blædel question that it is not crime, but stupidity.

Instead of stroking the dog by the hair, Denmark should as soon as possible make itself an international treasure- tely with all the benefits associated with it.

62. Bonus

Small resource-poor Denmark's prosperity development stands and falls with extensive foreign trade. The last 19½ years of foolish government of the country has also given birth to the fact that capital formation has become too small - first and mainly because of the tax looting - and that new and growing companies have therefore become their bank referred to take out foreign loans.

The result of both the one and the other has been that many Danish companies have returns and debt in foreign currency.

Immediately after Hartling's vanity in February 1975 had inflicted a social-democratic devastation on the country national government, the Progress Party realized that a series of falls in the value of the Danish krone would be the result. The company, which had borrowed 1 million abroad to establish itself, could without fault have to pay 1.8 million left. And the tax rules were also on that point designed as an accountant's philosopher invented in Prøjsen

in the currency-stable 1870s (the most disastrous Danish government expenditure of all time was when in the 1890s we sent a young civil servant to Berlin to study tax income concept. The DKK 400 he received as a grant led to the building of the still valid State Income Tax Act of 1903).

In order to save jobs, the Fremskrittspartiet therefore proposed in the spring of 1975 a right of deduction introduced for **valuation rate loss**. It went as usual. The Progress Bill itself was condemned by all the other parties because it was a motion for progress. But people had been made aware of the problem and its facets, and therefore only half a year passed before the government - without mentioning or thanking the Progress Party - presented a following proposal, which was then adopted. However, you would like to write your own proposal a little differently than The Progress Party. Therefore, the law was worse than we proposed in May 1975.

Exchange rate losses on wages from before 1976 were thus not eligible for deduction. We have since sought to remedy this. Time after time we have made proposals to this effect in the Norwegian Parliament, and in May 1979 the resulting pressure on the government so strongly that some who borrowed before 1976 can now deduct part of their losses.

Although this is a field with progress in it, it is obvious that also regarding **agio - exchange rate fluctuations - earnings -** is the ideal solution not deduction patches, but total abolition of the income tax which undermines the value of the Danish krone.

63. Income leveling

"Use the income tax to take from the rich and give to the poor. Before **income equalization leveling politics**' are sure hits when Inge Fischer Møller, Lilli Gyldenkilde and the like seduce and are seduced on foreign home ground. In fact, a certain brain, insight and willingness to overcome one's own prejudices, before one can grasp that social policy and tax policy should be considered separately - and that it is not least for the benefit of the common man to do so. More good jobs are created by letting Mærk McKinney be-keep a million than by pocketing it in the treasury to which the Flottenheimer socialists have the master key.

Stealing from taxpayer Mads to give his money to Peter has nothing to do with social justice. If Mads himself were allowed to choose what the money he earned himself should be used for, the social benefit of it would become far greater than if his earnings must first absorb a large part of the expensive intermediaries in it public administration and the rest is distributed under conditions where the recipients do not dispose nearly as carefully equally and economically over the money, because for them it is a matter of free services. Only in loose talk and false speech free public goods exist. Everything must be paid. The most expensive is usually obtained via public funds. When something is free (or very cheap) for the consumer, he spends freely without thinking about saving and he does no extra effort to afford the good in question.

There is, of course, a limit where these considerations no longer hold. But in Denmark 1979 we are far from the place where the considerations mean gaining strength.

When we have gotten there, it is because there have been plenty of votes to buy by handing out grant words-things for far too much to far too many. The individual grant scheme apparently provides its recipient with get great benefits. He will therefore pay with the only vote he has predicted on election day to the one who wants it the most strengthen precisely his subsidy scheme. Those who want to abolish the scheme can probably get theoretical sympathy from 98%, which have no direct or indirect benefit from that particular arrangement, but that will not determine their voting issuance, because the individual scheme ultimately only involves a few kroner expenditure for each choose.

That these small amounts become more than half of the voters' earnings when they are multiplied by the number of them subsidy schemes that have gradually grown up are too abstract and complicated to be grasped in Boulevard-TV-the folk-anesthetic decades.

These considerations are based on the theory that people do not vote according to what benefits the country as a whole, but what they think selfishly helps themselves.

And unfortunately more than 80% of Danish voters currently do that. Anker Jørgensen is the strongest have talked about selfish voters and who profit most from this.

64. What is private?

The distribution of expenses, which have both a business and **private pleasure** side: Representative tion and travel, staff parties, gatherings with business contacts, which are made extra personal by having its origin in silver weddings or the like.

The impossibility of exhibiting the private sector from a commercial point of view also emerges where one exhibits manages the head office with art objects and carpets (and the office can very well have both a dining table, TV, pornographic paintings and much more). Or where a car, a newspaper, a sofa or something else is used both for business and for private use. Among thousands of startling cases on the subject, one can only ask what one thinks about the National Tax Court's ruling of 30 January 1979, which denied a company the right to deduct, as it instead to hold a traditional Christmas lunch, invited the staff on a weekend trip by ship to Oslo. Same treat-ling received a factory joint-stock company for its expenditure on the construction of a sports field for the staff.

If items belonging to the private sector are sold, the profit is not taxed. The head of the ministry office, who sells his villa, therefore gets a lot of money down the drain, while the master mason who has lived in it for just as long his house, is subject to taxation. If you sell art objects, cars, stamp collections and other movable property, there is one huge difference in how much of the sale price the individual is allowed to keep, depending on how the tax the senate decides the in reality insoluble question of whether the thing sold belonged to private or business regulatory direction.

Even apart from the difficulties in making these decisions, it is certainly not fair that the one is allowed to keep his full sale amount untaxed, while the other must hand over half or more of his sales amount in income tax.

65. Workplace driving

Transport between home and work and back again is in itself something that has both an income business side and a private side. How should it then be treated for tax purposes?

Danish tax practice has developed to the point that, in principle, it is regarded as non-deductible for them lower social classes, while driving in ministerial cars, executive cars etc. is paid for by the tax authorities.

But for tax people, principles are there to be broken with difficult-to-administer exceptions and so on. Thousands of tax administrators make their fortunes by turning their thumbs up or down for whether small-scale people must have a few tirkone notes relief from the tax for the huge money that they have to spend every week with to manage the transport to the workplace.

Dual housekeeping raises similar problems when the breadwinner, as a result of his work for one for a shorter or longer time must live outside the place of residence and therefore have extra expenses partly for hotels, restaurants etc. and partly for transport back and forth in connection with weekend sex and other chores.

66. Expense reimbursement documentation

When travel allowance and other expense reimbursements are provided in round amounts rather than according to detailed and statements covered by vouchers, we are also in a field where income tax cannot be set up fairly. Nature- you certainly can't suffocate the tax authorities with the tens of millions of receipt forms that need to be sent is applied as a cause of expenditure, saved, literated and presented every year, if everything should be documented down to the last sugar bump. The equalization council seeks to meet the practical necessity to avoid this by setting occupational standard deductions in a multitude of different areas. And every time you do that, you create new problems of interpretation, demarcation difficulties and more or less unreasonable discrimination. But what to do? Modern society with its rapid pulse in the tens of thousands of some specialized functions cannot be adjusted to include daily expenses.

67. Self-made is tax-advantaged

When you manufacture something for your own use, it is subject to income tax in certain cases for **self-builders**.

But you don't tax the family for the value it has from the housewife cooking, ironing stockings, etc.

floors etc., even though it has given financial benefits in the millions over a golden wedding marriage compared to what it would have cost the family to have this work done by foster-

the. In order not to discriminate on the basis of gender, it can be mentioned quite parallelly that the owner of the house is also not taxed on the fact that he shaves himself and thereby saves the expense of going to the barbershop. The same applies to gender

until one day a tax official gets the imagination to tax the families for it savings they have achieved through home consumption instead of going to Halmtorvet or reflecting on Ekstra-The magazine's intimate ads.

In this last example, it is socially good for the income tax to discourage the use of professional assistance, but in most other cases it is bad. But in personal finance it is often wise to work somewhat less in his profession and then use the free hours gained to cheat growing vegetables in his garden, carpentry of own furniture and in general return to the past economy in kind and deny the ar-job specialization, which is the main reason behind the development of the prosperous and welfare society.

The income tax rules would have a pitch black conscience if they had any conscience at all.

68. Income in kind

When an income is received in kind, it is almost impossible to convert it in a reasonable way into a pen-amount, which state must answer. An office assistant received a porcelain figurine for DKK 712 as a Christmas present from his company - for him, the value is set at DKK 400, after the case had come up to the national tax court (order no. 54 in 1978). Another took the wife on a business trip to the USA - as she partly acted as a nurse for the husband and partly as a hostess, the employee's value "only" to approx. 40% of the price of the trip.

And so the coincidences, trifles and snoopings are more innumerable than the stars of the sky.

A group constitutes the rental value of one's own home, the use value of one's own yacht, one's own horse and one's own paintings, etc Service homes for public employees are included only with the stipulated housing allowance, but for private goat according to standards, which often hit the rental value estimated by the tax authority to strangers (and it usually lies higher than any housing shark dares to dream of). In a similar way, there is discrimination in favor for public servants in the form of travel allowances, free telephones, relocation allowances, representation allowances, etc. You now have is most easily accommodated when you sit closest to the dish, from where things are distributed and controlled and governed.

Another group concerns attempts to get a tax-free salary increase, for example via board and lodging as part of service conditions, three-quarter free food in workplace canteens, other forms of employee discounts, Christmas lunches ster or staff trips, perhaps to Skævinge, perhaps to Oslo or Rio de Janeiro.

Traders' consumption of their own goods is also income in kind.

In order to get hold of the cases that occur in bundles, the tax authorities largely set standard calculation rules. Among other things, as a result of the parliamentary majority's permanent inflation policy, they must be changed every year, so strong organizations get particularly good romping grounds to ensure that their members are really put forward better than others. When you have given such standards, a lot of cases always arise partly about what they in the reason applies to, in part, what must happen if you use the good particularly much or particularly little.

Here, the terms and inconsistencies are unavoidable: The holiday home owner is taxed on a full year's rental value, even if he is not in the house at all and due to legislation is not allowed to spend the night there during the winter. The one who only partially utilizes his right to board and lodging with the employer, is taxed solely on the basis of an estimate of the actual amount meals taken and how many nights she has slept in the employer's bed.

69. The choke effect

Once you have put monetary figures on the income in kind, the next problem comes: **Tax tickets can only be paid with cash.** The tax authorities find out in 1977 that a company trip in 1975 to Bermuda must be employed at DKK 10,000, and 62% of this must be paid in tax, you cannot send the root office 62%. of shrimp late as such.

This tax strangulation effect has many newly established or rapidly expanding companies the brand. They may use their liquid funds for extensions or deductions, but must pay tax in ringing coin of what they have accrued from outstanding claims and from (undepreciated) capital equipment. That socially most important Danish raw material - the initiators - are often killed by the tax authorities for that reason (possibly combined right that they are exposed to discretionary increases because they have no interest and energy during the growth period to also meet the tax administration's bookkeeping requirements). They squint enviously at CF Tietgen, AP Møller, Mads Clausen and the others who created Socialdanmark's current prosperous society, but who could undeniably do so because they were not hunted by ravenous tax authorities (or entangled in other public straight restriction straitjackets).

70. Charitable deduction

However, how shameful and distasteful it is for the state to steal the contributions that are given from good hearts to Folkekirken's Emergency Service. Images emerge of fat tax inspectors who kill 6 of the 10 Asian children who were saved by the contribution if it had not been taxable. And regardless of what Eva Gredal and other social sens trade unionists claim, the public welfare administration is far more expensive for every penny that reaches to the needy and far more ineffective in helping the right people at the right time than charities is.

Therefore, **contributions to good causes** can be deducted.

But the good intentions turn hard against tax day-to-day life. How does a government office find out for what purpose which are charitable enough to qualify for a deduction and which are not? Where should the amount limit go for the state authority saw the growth of charity trees in the sky where they are favored over those purposes which have not received the tax minister's red stamp of approval?

What should have been so good is drowned in strife and spectacle, corruption and discrimination.

As fire is no match for water, the income tax system is no match for kindness.

71. Gift tax

The processing of **gifts** causes major income tax difficulties. On the one hand, you can't see completely away from gifts, because that will probably lead to enormous generosity (especially where the giver has the right to deduct the gift, or he is not subject to Danish taxation at all, for example because he lives abroad).

But to demand an accounting of what you get for Christmas and birthdays and to convert what you receive into a specific monetary value on the tax return, on the other hand it is actually impossible for the authorities to enforce.

In addition, gifts can very easily take the form that the recipient in the form of money, work or something else pays something for the gift, but just not as much as this one after some more or less random tax-officials opinion should represent in value.

72. In the family circle

Dispositions between close relatives, it is practically impossible to get the tax authorities to assess in a reasonable way. Legal protection is far below the minimum requirements of humane civilization when the authorities proceed with completely changed and burdensome valuations. And they do that every single day in the troubled Skattedan-field. Heavy-handed, strict, arbitrary and inflexible Often even brutal.

73. The gray secondary income area

The idea behind income tax is that you must include all income. That is also what you are looking for quite a lot luck enforcing against people with bookkeeping.

On the other hand, you run into difficulties when it comes to side income for others. The one who shouts loud up about the tax evasion of the rich, will be greatly outraged if he was also taxed on total income (eg peeling men's tip).

This creates a confrontation between high ideals and tarnished reality. There is no other team-bar solution than abolishing the income tax system. As long as we have it, the tension must be released with inconsistent patches:

- a. Some types of income are traditionally and consistently cheated on. Domestic help remuneration and whore payment are some of the prototypes. This actual state of affairs respects the legislation by not imposing impose a wage withholding obligation or payslip information in the area.
- b. Totally contrary to clear legal rules / in Section 4 of the Tax Act), the top tax administration has decreed that certain income must be tax-free - for example subletting of rooms and so-called usual gifts.
- c. A special income tax scale has been created for gifts between close relatives - the gift tax rules with DKK 8,000 as the tax-free annual floor limit for each donor/recipient combination.

d. Some secondary income has been made completely tax-free by special legislation, for example gifts from collections - but it is difficult to see why other honors should be treated quite differently (ordinary income or 50% special income if it is one-off benefits from endowments, foundations, etc.). All this gives bizarre court decisions. Widows, for example, are subject to full income tax when they receive gifts because of their late husband's efforts - it is not considered a gift of honor on account of the lady's own merit.

e. How to treat winnings from lotteries, prize bonds, tote games, betting, etc.?

Is it true that this kind of income is often affected by income tax evasion far more gently than that, you get out of really humping - for example by overtime and night work at weekends and at Christmas, on-spoon and pentecost? Only 15% of the part of the winning amount that is over DKK 200 is taxed if you have correctly guessed the outcome of a football match. But if you guessed correctly, which horse came more than the finish line first, and if you belong to the tax-compliant per thousand, the gain must be included in the tax the grant's income statement.

74. Mock to harm

The person who suffers a loss finds it difficult to find out if and when the loss must be deducted in relation to tax the being. The accident can be because you are exposed to an accident or theft, or because you have bail neret for someone who is now unable to meet his obligations. The victim will often and often be exposed reasonable tax-paying ability - possibly for several years. Is he further affected by the fact that he is forced to cope the task of taxed money, it will require him to actually earn three times as much as the loss there is inflicted on him, just to come to play equal in relation to the one who has not been the pamphili-us.

And the taxman's thumb turns up or down when the losers are brought before him, depends on a pure time occultism. The tax office throws up its big books and tells the one that he can let the state and commune take over the lion's share of the loss, because it is a so-called "operating loss". If you call it instead "asset loss", the unhappy one is condemned to great and long suffering.

Such justice could be tolerated by the Emperor of China's subjects, but in the Welfare State of Denmark i In the 1980s, it was far below the minimum human requirements standard.

Only solution: Get rid of the income tax.

75. Different tax depending on the form of organization

The tax rules create enormous discrimination in terms of competitiveness depending on whether activities are carried on as a company or as a personal company, partnership, association (for example trade union, investment fund union or prop association), limited partnership or as a foundation or is organized in another way. competition

rence distortion of that kind is a waste of society's resources. The transformation processes themselves are hampered by tax the rules, so that they are carried out much later than desirable based on societal and economic considerations jelser - often they are never even reached.

Dispositions between companies in the same group - possibly with different nationalities - have tax being more difficult to cope with than to solve the squaring of the circle.

The placement of the cooperative movement in the tax pattern is one of the problems that many years of experience have commented as unsolvable. Here, self-contracting is not the exception, but the very basic idea in cooperative nen. And the income tax is based on the exact opposite starting point: that people in their contractual relationship seeks to get the most out of it for himself, and therefore acts as counterparties where the amount of benefit and consideration is determined by the market mechanism. Opposite here are the so-called »dealing within arms length operations' for the income tax as something alien that requires special treatment.

Co-operative taxation must therefore have the character of unprincipled emergency solutions, if teams will depend solely on lobbying and party political power.

76. Seamen's tax

In Denmark's troubled situation, one of the huge assets has been **the merchant navy**.

93 per cent of Danish shipping does not call at a Danish port. Over DKK 4 billion net in foreign currency are sent home to Denmark every year by the approx. 25,000 who are employed in the profession.

These figures show that it is colossally important for society to keep the seafarers on the job. But it's men- is happening, which is forced to give up a lot and a lot that the Welfare Danes revel in. The maritime industry is ex- severely exposed to foreign competition - also from low-cost tax-exempt countries. And from foreign states boxes and foreign restrictive legislation.

All this tells us that this is an area that the Norwegian Parliament should pamper.

That is why the Fremskrittspartiet has time and again put forward legislative proposals to immediately abolish that burden the profession that the seamen's tax constitutes, see for example bill no. 13 of 8 January 1974, 243 of 8 September ber 1975 and Finance Act amendment proposal 1001 of 15 December 1978, cf. PROGRESS 1974-9 page 11.

The other parties argue against our proposal that as long as others pay income tax, sailors must also do it.

77. The capital gains tax devilry

Everyone can see the unfairness of taxing **non-work income** more lightly than income generated by sweat and toil under- the time resulting in invalidity. But when you get deeper into the problem, you discover that tax on

a lot of so-called non-work income seems antisocial to the little man, and that a fair distribution between tax on income from work and non-work income is simply unacceptable in a society with large tax rates. The solution to the dilemma is to tax neither one nor the other form of income. arrival.

The flaws in the taxation of the so-called working holiday income (capital gains tax) are, among other things, follow-
the:

The capital gains tax acts as a brake on the turnover of the country's immovable properties, is business enterprises (goodwill, shares, etc.) and other capital goods. Supply is inhibited and delayed (staff the binding effect). The prices are increasing by amounts up to what the current owners imagine with or without adding hates having to figure out capital gains tax. That is the effect of any tax in the trade section whether you arrange it as petrol tax, VAT, capital gains tax or in a fourth way. Many business enterprises etc. therefore remain with owners who are no longer able to follow the developments of the times ling. In agriculture, for example, young farmers have on average 2½ times as much production as older ones can't handle livestock but lets machine stations do the field work and in general is driven too tired for new ones initiatives. But they must remain on the farm, because the payout they can obtain from sales, when capital gain-property tax is deducted, is not sufficient for them to acquire another home for themselves and the family. Therefore, the next generation gets started too late. Since agriculture is a basic industry, it hurts diversity places (slaughterhouses, canneries, craftsmen, transport industry, trade, etc., etc.), that capital win-
The property tax has turned agriculture into an old man's profession. That this is not a white propaganda lie was reaffirmed when the government had to implement a relaxation for the change of generations at the end of 1977, because the totally tax-informed Anker Jørgensen had been tricked during the election campaign into giving Fremskritts people on Holstebrokannten promise about this. The result was, despite the tight deadlines, a huge flourishing of the generational changes (the figures can be read in FREMSKRIDT 1979-9 page 14). It is a fact that Danish agriculture is constantly losing ground in the international competition every single year. The capital gains tax is the single most important reason for this.

In other cases too, the development of young enterprising business people is hindered. In the case of the sale of a previous company, they do not continue in a larger one because the capital gains tax drains them of their liquid funds. It's a dead-
It is a matter of serious concern that this is so. Denmark needs very badly not to hinder opportunities for advancement-
ne for the enterprising young person who has started small with a business - in town or in the countryside - and who now has accumulated experience, clientele and skill, so that his courage can support the continuation under spacious
re space conditions in places where traffic connections, labor approaches, etc. are better adapted to the size, the businessman can now manage.

Maintenance of the special income tax therefore strikes at the lifeblood of useful employment and undermines the functioning and development capacity of Danish business. The alpha and omega of a growth welfare society is now once that the production capital is at all times located where it is most skillfully used at the given time. The capital gains tax significantly hinders the promotion of this fundamental social aspiration.

From the Danish capital gains tax flow increased unemployment, increase in the country's currency loss and failing basis for expanding public pensions and other social measures. At once it succeeds- ne tax to be both anti-youth, anti-pensioner and anti-social. The capital gains tax blocks rer for relocations that are desirable both for the sake of the individual's freedom of disposition and for society.

Part of the philosophy behind the capital gains tax is that when you trade, it doesn't bother you so much with tax, because at that point there is money on the table. It simply does not agree with reality in many cases. its relationship. The payment the seller can get is often swallowed by his purchase price for a new house, for moving costs fees, broker's fees, solicitor's fees, polling money, transfer of ownership installments and many other liquidity requirements that mediate precisely in the trading situation.

In addition, the special income tax is collected according to complicated rules which are constantly changing. One in relation to the proceeds, a large amount of labor is therefore seized - both in the private and in the public sector - to co-fruitless speculation about what the rules actually entail. Legislatively, capital gains tax is by definition, some of the worst piece of work we have at all. It has been patched up towards a dozen times with the result that the legal text is gibberish - also for most people who work professionally with tax at the public offices or in accounting firms, at agricultural consultants and at law offices. Before the legal interpretation acrobats have even been given the tools in which to perform their breakneck work saltpetres, skilled and careful accountants must over the years have provided the necessary actual data material regarding, for example, the cost and date of improvement works and much else. It is a wretched legislative power that makes demands of that kind.

In contrast to the societal pollution by maintaining the special income tax, there are revenue-related net effects, which are of course negative (deficit-producing) for the public sector, i.a. as a consequence of, that the tax hinders the generation of ordinary income, and that the right to deduct negative special income i ordinary taxable income implies a significant shift in proceeds. The capital gains in 1978 brought in the public approx. DKK 840 million in total special income tax (of which probably approx. DKK 160 million ner kroner from agriculture, approx. 300 million on other real estate and approx. 380 million on other special in-arrival). When the gross figures are so small, there can be no doubt that the capital gains tax works to increase and not, as is sometimes claimed, to reduce the taxation of lost earnings. Capital gains tax ten (the entire special income tax) can easily be removed from one day to the next. Hereby released

namely, such great economic forces that the public gets a profit right away. The problem of tax the loading of earned income is a problem concerning the settlement of the ordinary income tax and therefore belongs not at home in the discussion about the existence or abolition of the capital gains tax. Neither has this question measure something to do with speculator considerations, since speculators and property dealers are under the general equal income tax according to § 5a of the State Tax Act and completely falls outside the scope of the Act on special income income tax, cf. section 3, subsection of this Act. 1, No. 2.

All in all, it is a tax that benefits no one and harms everyone. The capital gains tax response serves only the satisfaction of narrow-minded envious considerations. The country's economy is now done for bad that the Norwegian Parliament can afford to take such things into account - let alone that certain parties will lose face, because over the years in their ignorance they have voted for the introduction of capital gains tax, answer and sharpening. It is completely baroque that people with public pensions get their huge capital gains free for special income tax, wealth tax and property tax, are often some of the most eager to howl that it businesses, from which they also have to make a living, are exempted from the capital gains tax loophole. And for these protesting con- puts the inflation protection to the end of their days, while it ends for those subject to capital gains tax at the disposal of the capital asset which has constituted their occupational pension insurance.

The capital gains tax rules were most recently amended to a greater extent by Act No. 189 of 22 May 1975. Back- the reason for this change was that Venstre's 42 members had rejected the written offer of 30 April 1975 from four parties (ZCQM) represented 47 members of parliament to ease the tax. Instead, the party agreed on it 9 May 1975 the new capital gains tax rules with the Social Democratic Party. This engagement agreement entailed a series of tightening of the capital gains tax - i.a. knowing that the taxation rate was 75 and that the basis was provided for the later Surløkke case and other abominations. That the Liberals went that way could be argued not surprised. In the struggle to secure voter support among the rapidly growing classes of civil servants, the Liberal Party had included an increase in the capital gains tax as one of the last points in its 20-point overall solution proposal for the election in January 1975. The party secretariat had certainly succeeded in concealing this the rural election campaign, but the point lay there like a time bomb, which was then triggered in May 1975.

Unemployment conditions have now developed far darker than the settlement partners indicated in May 1975, that they believed. The preconditions for the 1975 tightening of the capital gains tax, one of the worst ar- jobless creators, have thus completely disappeared. In this completely changed situation, the settlement parties have to step aside the May Agreement be free to advocate total abolition of the capital gains tax or - at least - removing as many of its thistles as possible.

When the capital gains tax is not to be given retroactive effect, the law must work from one or the other property assessment. For a long time we have disputed the 31st general assessment from 1965. Now the SVs intend

to transform the capital gains tax into a value-added tax on all land and real estate. Then you have to use the 16th general assessment (1977) as a basis. The chairman of Dansk Ejendomsrådgivere says about this in an article in the newspaper Erhvervs-Bladet:

"If you really want to proceed from the 16th general assessment, it is not a matter of justice you solution. This assessment is purely desk work.

It must also seem strange that for a house with a property valuation of DKK 480,000. can be a difference in price of DKK 170,000 depending on the form of financing used - whether it is a cash loan or it is financing using bond loans.

Those who have used bond loans will be cut. They will pay this increase in value ning tax. Those who have chosen an incorrect form of financing for e.g. five years ago in faith of what that was reasonable at the time, therefore incur expenses they had not anticipated.

I have in my business a number of houses that are exactly the same and that are in a cluster, but they are very differently rated.

A house that is kept in good condition and is cared for is of course worth more and can be sold for a higher price than the house where the owner has just left it standing. The owner of the poorly maintained kept house can instead of having used the money for holidays or other consumption. Such an owner is actually favored, and the vigilant punished.'

See also PROGRESS 1978-1 page 28 1977-21 page 17 with references.

78. Murderer

The tax authorities give **the death blow to people in financial difficulties** and make it impossible for the one who once fallen, can rise again. Remaining self-reliant has become almost impossible for the gifted people. The tax must know how to knock them out, so that for the rest of their time they have to eke out their existence on welfare grace of the office. Week after week, month after month goes by what can be earned for old debt. Gradually it seems unmanageable and without end. Then you can't bear to hang on anymore. You feel treated bottom-unfairly and breaks down - physically as well as psychologically. The family dissolves and the house and home end up in foreclosure.

This is an inevitable necessary consequence as long as the income tax is retained. In a modern society because it requires such a wealth of details of flickering and constantly changing rules that the office as ning functionary and as bailiff in reality can only be managed - even only for household needs - by those who both are huge talents and imbued with humanism on a Hartvig Frisch level.

79. Creditor uncertainty

When a person gets into trouble financially, some of his creditors will suffer losses. Hardest to carry this and in order to look after their interests, the traders have, more or less out of necessity, given credit to each other. But the legislation helps in all respects the Great Moluccas, the tax system. Here you can demand much higher late payment interest **(mortgage interest)**, carry out a mortgage without a judgment, go after the debtor's spouse and sometimes - for example regarding withholding tax - have the debtor penalized if he does not just pay the bill from the tax authorities rather than the bill from the merchant.

One of the progress initiatives to bring about equality is the default interest proposal no. 146 of 1 February 1979.

80. Gratialer

When Jensen has an anniversary in the company, it is festive with gifts from the company and colleagues. Maybe a **gratuity**, must-a trip down south, a painting or something else. But the party atmosphere undeniably disappears when it is forgotten the tax authorities show up a few months or years later. It is not a solution simply to say that tax must be the tea creature stay away. Gratial ingenuity would then be without limits - and where to find the point, from where is it legitimate for the tax people to start interfering?

81. Joint taxation

At the beginning of the fiscal year in 1903, it was easy to find out who the taxing unit should be. The economic unit was the family. People still largely obeyed the religion's demand that the relationship between man and woman shall last till death do them part. The woman was the submissive accessory of the man who did his work work for him as the head of the family. Expressed in the ugly machine technocrat language: Production and the unit of consumption was the family.

As is well known, this conceptual world has disintegrated.

The cultural radicals setting the tone in the media will therefore now move into the opposite ditch and claim that taxation the unit must consistently be the individual.

No matter how strong the ideological reasons they cite in support of this, they come into conflict with the fact that hundreds of thousands of Danes still feel so strongly attached to their spouse that they would rather pay less in tax and so give purchase on the gender struggle fashionable in favor of deductions and income being placed first and foremost where they do the least tax. In approx. In 82% of marriages, the husband has a larger gross income than the wife, and very few women in these marriages complain that some of their deductions (personal deductions and/or deductions) are transferred to the man, whereas they probably find it more difficult to understand that their bank books etc. must be on the husband's tax return.

No matter how high you put Karen Dahlerup, Grethe Fenger Møller and their like-minded people, it is enough realistic to expect that the pulverizing life will remain so old-fashioned for many years to come. That

can only be subdued in theory by the fact that **joint taxation** of a persistent propaganda has been made a buzzword. IN In practice, hundreds of thousands prefer joint taxation - even though they are probably not aware of it themselves on this. They just want as much of their money as possible for themselves. The theoretical construction, as in eq own case leads to this, one is willing to pay homage at any time. If it is called special taxation, joint taxation ning, splitting or something else.

In other words: The children of men are so unruly that the income tax cannot find any base unit to build on.

And it certainly doesn't get any easier as the social image you have of people is so variegated live together without papers or with a marriage certificate.

On the patient paper, the conflict appears easily solvable. You just have to cope with each individual cohabitation matters are kept according to what is natural in the environment in question. In other words, respect the persons as units in it typical Albertslund family, where the spouses have their earnings completely separate from each other and to a large extent each living their own economic life and so for those who live in a traditional baker or country house marriage calculate the family income as a whole (it must then be divided into two parts in order to achieve reasonable equality). It is imid- often only limited, how far one can administer that method in the square functioning tax administration nistration system.

The problem also emerges when you ask whether one spouse must be liable for the other paying his treasure. Where the economic community is close to 100%, it is offensive if one can avoid his tax liability and whoever is one flesh with him in bed, at table and at work must have reasonable means. But where marriage is simply used as a service function between otherwise independent individuals, it is counter- set the concept of justice.

Here too, however, there is such a huge middle ground that it is hopeless in today's Denmark to align with reasonable income tax rules.

And what happens when one spouse dies? Should the widow/husband be able to continue in the deceased's position, or Should the person in question be considered like any other heir, for example in relation to rental values, depreciation, loss transfer, investment fund allocations and the dozens of other special conditions that the tax laws are full of these days?

Justice and fairness can only be restored by abolishing income tax.

82. Supporting spouse The

213,786 spouses who run a small business together are not allowed to share the income, even if

they divide the work between them. There is a ceiling on what the wife can earn at well over half of what a skilled worker can earn

earns (in 1979 DKK 54,200 - it was DKK 16,000 when the Progress Party entered parliament, and we have a large part of credit for the improvement achieved). The result is two maltreated people and a comparison result that presents comes shrilly unfair and arbitrary.

As in so many other places, it gets even worse because you just build uncritically in completely different areas on the inept tax system to solve completely different issues, e.g. by claiming in price laws that the wife's work effort cannot be included in the cost of more than the rate for assisting spouses' tax normal salary, or that unemployment benefit, back pay and sick pay are calculated on the equivalent equal base.

You can go a long way with an equal distribution of income, and the Progress Party has plenty of that times proposed, but all other parties except the Retsforbundet have voted against (see for example FREM-STEP 1978-2 page 21).

83. Is having children a private matter?

When you have extra expenses, your tax ability is reduced. Regardless of whether it is, for example, for riding horses, sickness, whiskey or anything else.

Also for child support.

But should having children qualify for tax relief? And if applicable, must it be done as a child deduction and/or child benefit? And should the size depend on the family's overall financial strength?

These issues are the subject of insurmountable differences between the population groups. Childless men one, most parents something else. The well-off often have different views than the poor.

Again we learn that the design of an income tax system no longer depends on what is generally accepted as fair, but on a conflict between selfish interests.

And that the income tax system is therefore more divisive than unifying for the Danish people.

84. Maintenance allowance

People in stable family relationships are often outraged by those who deduct alimony from their tax bill. ge and **alimony** to a divorced wife.

In addition, it must first be established that it is extra expensive when broken family relationships force two residences and households instead of one - and this is still the norm in the area of alimony, although more and more people are finding out that the alimony deduction scam is now quite a pleasant subsidy to the increase in living standards, even if you live together.

But taxing both contributor and recipient with today's tax rates is simply possible cannot be done. That's why you have to choose. And here the legislators decided around 1941 to switch from that place the tax with the provider and instead give him the right to deduct. The money must then be included in the income statement at the receiver. This will almost always have a lower tax rate. You thus achieve a significantly lower overall taxation by agreeing on large contributions (especially if these are specifically placed as child support distributed over many children who have no other income).

Whether this reorganization was wise or foolish is no use arguing about today. Moving back will create disorder and chaos for hundreds of thousands of fellow citizens in relationships charged with emotional hatred, which will flare up if the parliament changes the tax rules on this point. And it's certainly not the price worth.

Therefore, we have to live with the alimony tax injustices until the end of the income tax day.

85. Foreign worker

Even the staunchest opponent of Riemann's migrant worker writings agrees with him that it is crazy, that a resident Pakistani can become tax-free by signing a maintenance contract with a or other over in India and then get postal receipts for having sent the person in question DKK 80,000 in accordance with the contract (the traffic consists in the fact that it is basically the same money going back and forth, but when the money returns to Ali Bali in Ishøj, it is simply uncontrollable). One of the many illustrations of the magnitude of the problem is that of all Danish tax convictions in the years 1975-77, 10% - 34 out of 335 - concerned guest workers their unjustified deduction for allowances for relatives in the home country.

Some believe that the problem should not be solved by Denmark repatriating the foreign workers, but by repealing the tax law's deduction rule.

It will, however, be imitating the Molbos' stork hunting in the cornfield.

Deductions for maintenance payments are both legally and financially closely linked with the main cornerstones of our income tax structure. This deduction rule cannot be removed without sufficiently strong molestation of the system in general.

One could then think of a legislative amendment that simply states that deductions are not obtained if the recipient lives abroad. Even such a limited provision must probably be given some thought. Nationalist limitations in the tax rules have a number of unfair side effects in an income tax system like that Danish, which rests on the global principle - i.e. that what must be assessed is the total of the individual taxpayer's financial ability, regardless of whether income or deductions originate from Brønderslev or from Karachi.

For the eighty-fifth time, the conclusion is that the obvious injustices can only be removed in a sensible way by removing the entire income tax.

86. Appendix disappears

Attachment material that is sent in to the tax authorities often remains there for months (or disappears for ever), so that the companies cannot fall back on their own bookkeeping archive.

87. The savings bonus scheme

It sounds so nice to give tax deductions to **savings-promoting schemes**, but socially, tax favorable premium savings often woefully unfair. The law gives a big advantage to the well-off with surplus forces.

You punish those who have no ability to save or who would rather spend their money in another way - to consumption or other forms of savings than that which the tax law has for technical-administrative reasons closely instruct. The state must stop playing moralist and reward those who can and with other people's money will save in very specific ways.

Those who make use of the tax savings scheme do not act in a particularly socially beneficial way. They favor themselves and nothing more - but of course they are allowed to do that when the parliament has been so immoral and narrow-minded not to pass discrimination laws.

The most effective way to promote and protect the saver is to limit the monetary deterioration of the enterprise savings - and this is done by limiting inflation factor number one, the income tax, as strongly as possible. At the same time, it greatly reduces the actual opportunities to save, because the money you would have put in the bank, must be paid in tax instead. To visit Formosa is in many ways for the modern Dane to get one cold bucket of water over the head. Also in this area. The average worker's annual salary is 220,000 of it local currency. As in Denmark, he uses approx. 54% of this. But while the remaining 46% in Denmark is largely handed over in income tax, the Taiwan worker pays only 11%. Therefore, he gets room for one savings of 35% of his salary.

With this, in the most convincing way - namely by a lesson from living life - it is good done, that if you want to have more savings, then you have to follow the path of progress and ensure that you get less income treasure.

88. Life insurance excesses

Life insurance policies are contracts that often run for 20, 30, 40 or 50 years. When the tax legislators is huge unsure of themselves and constantly changing the tax rules, people are of course burdened with colossal problems in long-term contractual relationships.

The sensible solution had been that the tax authorities did not find out that the individual took out a life insurance policy. You should stop giving deductions for premiums and stop taxing the money there only constitutes repayment of deposited amounts. In other words, treat savings in life insurance companies creates quite like savings in banks. You don't get a deduction there either when you put your money in an ordinary bank book and do not have to pay tax when the money is withdrawn.

The possibility of this simple solution, however, was researched by the Reichstag in 1922. The legislators then have tainted, a very complicated system with diverse taxation of different life insurance policy types. Every time the Norwegian Parliament intervenes with a change to the retail rules, new misunderstandings are created and difficulties in the hundreds of thousands of already ongoing insurance relationships and for the industry's work and its customers disposition base.

Therefore, anyone who is interested in an honorable rescue option must look forward to the day when in-the income tax completely disappears.

Nothing else can be done with common sense with the insurance tax scam. It has in the course of the two generations more and more tyrannized life insurance industries, so most insurance contracts now are tested more according to the currently applicable tax rules than according to the insurance risk coverage needs, which are the (life) insurance institute's actual *raison d'être*.

89. National pensioners

With the policy that the Danish parliament has pursued by spreading the public expenditure over so many people unimportant areas, the Social Democratic Party and accompanying parties have "come to" have too little money for each individual **public pensioner**. This can of course be repaired by following the Progress proposals to save on them less necessary areas and then increase the national pension.

Instead, the old parties have used the tax law to seek to alleviate some of the pain due to the fact that they did not have been able to measure out sufficiently large national pension amounts. Various special benefits have been introduced in tax the law for public pensioners. These rules complicate an already difficult to understand system. Does not at least it is difficult for older people to find out whether they have now remembered to do enough to get interest rate reduction? What are the detailed requirements for (continuing to) live in Polish in order to get the increased rate personal allowance (1979: DKK 26,900) which is given to single pensioners? What about tax deductions in the last months of the year and possibly residual tax because the income has become somewhat greater than initially calculated?

It is a symptom of societal ill health that the old have to be bothered with wear and tear and often end up doing it speculation far beyond the comprehension and horizon of the ministerial law-writing officials. Simply because State pension rules must be extremely simple and clear and manageable. And neither is the tax law not in this area. Pensioners must have a decent pension amount and otherwise be treated like all employees

dre people. Don't be fooled by an income tax entity, which is not good enough in the role of a bosom Good Samaritan.

90. Social pension fund hoax

In unsightly collusion, the old parties have agreed to adorn parts of the income tax with fake goods signs.

Shortly after the liberation, a protection tax was made. In recent decades, the social wing, the Folketing, has been unjustified decorate with. But these so-called special taxes are in every respect quite ordinary income taxes.

Hundreds of thousands of Danes are therefore deceived when they think that they via the contribution to the **social pension fund** deposit into an account where their money stays, so that when they get old they can withdraw more public pension sion on this. Even worse than with ATP, the pure fraud is present here. Neither the current nor the future State pensioners can get one kroner more in state pension because we have the social pension fund. Must the national pension is increased - and it must be - it can only happen either by the state saving on other public funds expenses or knowing that the future tax is set up. There is nothing to collect from the social pension fund. It is one purely fictitious bookkeeping technical scam.

Eliminating the income tax is in many ways like taking hard drugs from the worst drug addicts of our time, the parliamentary majority. It is therefore also to remove an opportunity for fraud from the scrupulous politicians - a be-dragon temptation, which they have now for almost a human age shown that they cannot refrain from making use of.

91. Self-retirement destruction

Has a married couple born around 1910 saved half a million kroner in bonds in order to roughly given their old age, the inept parliamentary majority policy of the last decades has probably stolen so much from them. For example in the form of inflation erosion and exchange rate losses.

But the worst is the tax bailiff's whip over the self-pensioners' heads: Savings have had to be given by what, after paying taxes, has been left of the little money they earned when they were on the edge of their lives noon height. The interest return has been taxed year after year on top of their income. Wealth tax has the ex-straight away with for many years. They have to see to it that they can't even let their savings sacrifice go ahead to their heirs, without the state coming forward again with significant demands (inheritance tax).

For these community supporters (and their successors for decades to come), adoption of the Progress Party et's income tax settlement proposal be a lise.

92. The social service's need criteria

When the Social Democrats in August 1974 assessed the poll numbers as such that they could win an election, they refused The left's many proposals to go to a tax settlement.

Hartling then had to do what he hated more than splitting both his arms lengthwise: Go to the parliament gets's second largest and leading party in the tax program. The progress reply to his emissaries was: We never have been something of an all-or-nothing party. We are of course ready to swallow camels to get a compromise. But there, where we, as the largest settlement partner, must have some accommodation, is an increase of several thousand kroner see the tax-free floor limit.

Have you heard so wrong? That the Z people were not so embarrassed by sitting at the high table that they had to give thanks for it to be allowed to vote for everything that the Liberals and their supporting parties dished up. Therefore total rejection of that follow any progress thoughts.

In the course of the negotiations, we pursued some previous progress ideas on taxation of **the needy services from the social administration**. Of course we had to recognize that it is right in principle to tax them. But in practice it worked in such a way that if a family were to have DKK 1,000, the tax was calculated, and then the municipal office paid out DKK 1,900 on paper, withheld the DKK 900 as tax, and then there was the DKK 1,000 Social help. All of this required a huge barren extra paper administration that was further aggravated when the DKK 1,900 and the DKK 900 should be included in the final tax calculation. Either it could give some money back to the non-subsistence or an additional tax, which frequently proved unrecoverable after collection efforts.

Of two evils, we then proposed the practical one of jumping up and falling down on the principled and tax-exempt benefits according to social assistance rules. We asked what the net cost of this was to the state and the municipality.

The answer was thought-provoking: Administration cost much more than the tax provided. That's why there were big ones money to be made for the public sector by following the progress whim.

We then said that Anders Andersen and Knud Enggaard just had to agree to cancel the tax liability and use the proceeds to increase the personal allowance.

But not even that victory was the Liberal Party able to adorn the Progress feather bush. Therefore, nothing came of it 1974.

But once born, an idea of progress cannot die again. Now the Progress Bill from 1974 on tax-exemption for social benefits is the longest-running law. Unfortunately, the officials added some administration-complicated lion's feet and welds (regarding the reduction of the beneficiaries' ordinary personal in his other income), and unfortunately the revenue gain disappeared in Anker Jørgensen's general deficit.

What remains is yet another example of the income tax concept's unsuitability for today's society.

93. Illegal income

Intricate problems arise when correct tax returns have to be drawn up regarding **illegalities**.

In the infancy of the income tax, this presented no practical difficulties. The thief boy and the whore had all-level not financial conditions so that they could pay some (substantial) tax.

Nowadays, it violates the sense of justice that the person who has toiled in honorable work must hand over over half of his income, while those who live in luxury through illegal work go free. However, you can very bad to impose tax declaration obligations etc. regarding illegal income without coming into conflict with the right to freedom principle that the citizen cannot be forced to criminalize himself. Under the United States criminal procedure system, Al Capone and many of his fellow gangsters were not convicted of robbery or murder, but on the fact that the criminal proceeds were not declared. However, this is too American for a Danish mentality.

The area of illegalities has grown enormously in line with the fact that the Norwegian parliament has criminalized almost anything and everything.

soythe.

The effects on the tax area of the dizzying growth of the federal law jungle will become more and more depriving, as the various problems come into focus in the coming years.

The Z answer is: Lower taxes through less bureaucratic government with the individual.

94. Capital gain tax exemption

When choosing between different investment options, whether the return is tax-deductible plays a big role. compulsory, whereby it is most often reduced to a third, because the return on assets must be assessed as lying at the top pen of ordinary income. If there is **tax exemption for the capital dividend**, this means - all other things being equal - three times as large. Consequently, significant parts of the popularity in investment certificates, index accounts, self-pension ring and children's savings accounts.

Other options are to let a foreign company own listed bonds that have been sold abroad (also interest, since no coupon tax).

Heinesen's government bonds are the entrance to what will also be felt in the coming year as an injustice dike in dinosaur dimensions. Since 1975, the state has increased its debt tenfold and has made it at a discount rate. Stay good friends with your bank manager. Borrow DKK 10 million, buy bonds for this and deposit them as (the all-dominant) mortgage security to the bank. You get DKK 1.8 million from the bonds every year and must pay DKK 1.7 million in bank interest. But a third of the income is tax-free due to the capital gain rule. So instead of a real effective interest profit of DKK 100,000, you have had a state-guaranteed deficit of a half a million to make your other income tax-free.

If you are not on 10 million kroner friendly terms with your bank manager, the scam is proportionally there too on all other amounts. The more you have (to deposit as supplementary bank security, e.g. in the form of detached house owner mortgage deed), the more you will be rewarded in Heinesen's tax circus.

Look, that's the social morality in Denmark at the transition to the 1980s. If we keep the income tax, it will population, which is put on a diet when the Heinesen extravagances have to be repaid by the entire taxpayer the population with interest and interest on interest, could easily build up considerable social indignation.

But let the wrath be spewed upon the heads of the real sinners—upon the old parties who convent and have always voted for the huge indebtedness of Denmark, domestically and abroad - just them thereby pushing problems into the future.

95. The shareholder tax

Like all other social groups, **shareholders** also have stacks of arguments for why they in particular become all too much harshly treated by the tax laws.

Their traditional complaint is that they are being taxed twice. However, you have to do this with good reason conscience answer that as long as they just stop running business in the form of a limited company. The circumstance fact that so many - for tax reasons (!) - make joint stock companies negates that the theoretical double-fear of taxation has a home in the real world.

However, this is not the end of the agony.

The disadvantage of double taxation only comes to light when the shareholders choose to distribute dividends to themselves self. In lots of smaller limited liability companies and limited liability companies (the latter are fully treated as limited liability companies ber in the tax court) the consequence has long been drawn not to declare dividends. It is not difficult to come up with that idea when the law says that you know how to move money from your left trouser pocket (the company) to his right pocket (himself) must see that up to two-thirds of the money vanishes into thin air to the tax authorities. When you are not so stupid, but leave the money in your left trouser pocket (the company), they can breed far better than if they went into the right pocket, where the taxation is also on later returns is much tougher.

The tax authorities' countermeasure to this has been that they have wanted to tax the income when it reaches it is taken home when the shares or shares are sold or when the company is liquidated. However, it has not been possible to carry out the rules in this regard in a practically applicable way. And that is why we are now sitting with suppeda-then far up above the neck. The practitioners who have had oceans of their time stolen to work with the impossible rules, as long as the result of the work of a set-up committee. But now that hope has also been dashed. The committee's new recently issued report shows that it does not have the power to cope with the problem. But it is not the committee that has to be blamed for this. That is the problem which is insoluble.

The shareholders moan that others are tax-free on capital gains and claim with crocodile piety that it should be be particularly socially valuable to encourage investment in shares. Any interest group that argues

rer for tax freedom, can always garnish and cover his selfish interests by referring to one or another foreign country. Here, it is West Germany that stands up, because the shareholders there - with the special background of rebuilding generation of German business has had - is tax-free on the sale of shares, owned more than 6 months.

It doesn't get any better if there are untrue prejudices rumbling around from old times, which are sulphured by inaction. trade unionists and communist people's parliament members alike, scolding casual spit-licking follow-respect to the Bidstrup drawings' associated coupon clippers. For example, it is pretended that one has to see in-the earnings in a company in relation to the purely historical and quite unimportant figure, which is made up of the nominal share capital, or that free share issuance should be capitalist speculation directed against the working class. You can always run the yellow envy campaign, that when the wage earners haven't got everything they want, then you have to torture the shareholders to death so that they feel bad - a majority in the parliament believe in this kind of so-called psychological law context. Therefore, the argument is weighty, but factually it is of course pure nonsense: Everyone in society is quite keenly interested in all issues being resolved on their own terms.

But no matter how the shareholder tax rules are set up, it will not be possible to prevent the exploitation of the rules are put into the system. But the currently applicable rules, we see it, for example, with the flourishing ones investment associations.

And no matter how the shareholder tax rules are set up, whoever has the financial strength to do so himself choose when he wants to sell or otherwise trigger the taxable event, in practical life get a great advantage for those who are forced to not have an economy of excess, or who do not indulge for greedy tax speculation. It is the tax law maxim that - with a bitter Darwinian paraphrase - is called the survival of the fittest.

All the problems - the real and the imagined - surrounding shareholder taxation can only be solved with one sustainable way. Total liquidation of the income tax.

96. B tax collections

The concurrent tax system can work for A-tax payers, but is in principle necessarily miserable for **B-income**, where there is no practical possibility for the payer (for example, the customer in the supermarket) to keeps a part of his income and pays it to the tax authorities. In addition to discrimination that is strong taxing the sense of justice, the very division into A-income and B-income in itself creates multiples additional problems and feelings of insecurity. The politician's withholding tax claims were one of the many examples of that they are ignorant and voter frauds.

97. Final tax shock

A disadvantage of withholding tax is that it is provisional. There are **definitive withholding tax types** (examples: Seaman's the tax scheme, insurance payment tax and Thorlund Jepsen's salary tax), but how to find the right ba-

starting point between the arguments that are included in the weighing of whether one or the other form of tax should be used. This is not a theoretician's problem. For 3.1 million taxpayers, the tax administration is wrong in the advance statements so significantly that it becomes a matter of post-adjustments. Our tax system is failing namely not good from being built on the denial of Storm P's wisdom that it is especially about the future, it is difficult to predict. It is terrible for those who have to pay back taxes (for 1978: DKK 3,800,000,000), but it is also not socially healthy when 1.9 million Danes have to have DKK 4.2 billion left - i.a. it distorts the understanding of the economic connections to have such a large forced savings and then apparently suddenly get an extra friend's Christmas present from our all-boys-man state. And they mentioned huge numbers even represent what is left of the final showdown well into 1979 - that is, after they originally partial advance statements from the fall of 1977 have been corrected an age of times, and lots of people are received the residual tax in advance in March (proposed by the Progress Party to be changed to 20 May (L 21 of 6 October 1977)) or have received advance payments.

98. Social security income

When the public offices are in possession of **tax income amounts for each individual, these are misused for al-**
appear to have other purposes - for which they are also unsuitable - such as the assessment of housing insurance, public pension, kindergarten road tariffs, education support, child allowance, free process grants, etc. These rules are hypersensitive to in-
income increases, which will often cost the family far more than the extra earnings amount to in the form of increased tax plus reduced social support.

The public pensioner who does not feel exhausted and would like to take on some gardening, possibly anything beet work for farmers, cannot do it because he will be reduced in pension more than he can earn the work after tax has been deducted. The result is a disgruntled pensioner, a disgruntled gardener and a disgruntled one farmer.

And the myths grow bigger and bigger among the more than 99% of the population who cannot see how the very current interaction is between the many different rule complexes. And the myths are the least as harmful as the rules themselves.

99. The wealth tax syndromes

The income tax appendix wealth tax cannot be set up fairly - in addition, the span of the pulsating life there too inaccessible for bridging. For example, between the communist view of the rich capitalist pigs and those who are tormented by triple taxation (first of the income from which is saved, then of the interest and then of the the wealth), which - when the inheritance tax situation arises - turns into a fourfold taxation. Bringing assets to a comparable level of value is impossible (money - machines (possibly fully paid for by the investment fund and therefore zero-valued immediately from the acquisition, while the entire purchase price goes from other assets) - shares (widely different assessment principles for listed and non-listed) - bank books on termination and

interest accruals thereon - life insurance accounts and interest accruals thereon - goodwill - pension rights (see PROGRESS 1977-17 page 5) - concessions - high education - inventor gift to name just one asset row). The same asset type can provide vastly different financial returns, for example depending on how freely you can dispose of the assets (here the spectrum ranges from total legal and actual restraint over services and legal restrictions to the fact that what you get out of an asset often depends on your skill, luck and circumstances wealth - economic and non-economic - otherwise). But that is not possible in fair speech either. chooses to compare the thinness of liabilities.

It is practically impossible to rationalize the wealth tax. Efforts to progress have therefore been limited seen in two individual areas - increases in the floor limit and equal division of spouses' total assets.

100. Denmark at the back

Denmark has long been plagued by having the world's heaviest income tax.

Therefore, Denmark cannot afford to give up the enormous advantages that will spring to the fore if Denmark will be **the pioneer country to eradicate the income tax, which has become Enemy Number 1** of society.

For it goes without saying that the pioneer country to abolish the inhumane income tax system, throughout the international national free trade atmosphere, which is characteristic of our time and will probably become characteristic of 1980s and 1990s, will become a country that attracts many good workers. And we are very ashamed interested in Denmark in getting many good work plates. Firstly, of course, because we would very much like to should have eradicated the unemployment that we are currently said to be dragging along, but shame also because man in today's conditions, you can't just say that now you have so and so many hundreds of thousands of worktops in one country. It is extremely important that these worktops are comfortable for those working on them they offer interesting work that does not pollute, that they pay high wages, etc

When the times change, it is always the case that the country that is the first to adapt to the new conditions - in this case the first to to abolish the income tax - will reap the greatest benefits. In other words, become one of the countries in the world that most want to able to pick and choose between the different types of workplaces on offer. The economic boom - financed by domestic and foreign capital and work incentives - will facilitate income tax settlement the process and mostly in the first country(s) where it takes place. It will represent the exact opposite of the current being stagnation line. The industrial flight stops and turns to large foreign companies and capital queuing up in order to obtain the Danish government's permission to establish a business in the tax-free country. If you put the good one income tax spiral underway, domestic good productive forces will also be released at an increasing pace instead because they are now frozen, bound and twisted.

That is why it is cruel that the majority in the Norwegian Parliament comes forward with allowing the income tax lunatic asylum to poison Denmark.

Chapter 4. How can the defects be concretely removed?

The blame for the income tax officer lies in one place only:

The Danish parliament,

Christiansborg,

1218 Copenhagen K,

The progressive party is therefore 100 per cent. disagree with the Conservative People's Party when this party's rapporteur knows the great tax debate in the Norwegian Parliament on 8 May 1979 concluded that Denmark now "has quite a good effect the tax system', and that 'there is no reason to make the big leaps', but that there is a 'need for calm for a period the; there is a basis for a tax break'.

In total contrast to this, the Progress Party believes that the current income tax is riddled with defects, infirmities and infirmities. The longer the parliamentary majority keeps its eyes, ears and noses closed to this, the more terrible colossal problems all Danes run into. The productive Denmark near-during the misrule of recent years, has become a feudal state, where the Lords of Grace in the tax system and in other public equal offices get exactly the same position as their predecessors in previous centuries with exactly the same position as their predecessors in previous centuries with exactly the same human and social economic accidents as a result.

The progress proposal is therefore to immediately implement profound changes to the legislation - there must make an effort as batter.

This is not the usual hollow politician's speech about all good things from the sea. Studies of the last six cohorts of Folke-official gazette (especially appendices A and B) and of FREMSKRIDT makes it possible for anyone and everyone to familiarize themselves with all the details of how the Progress Party will solve Denmark's problems in context and below also remove the plague that the income tax has become.

There is the possibility of setting up a parliamentary commission to do the preparatory work. In this regard, the Progress Party presented proposal No. XII of 17 October 1975. It was rejected on 11 March 1976 with all votes against the Progress Party's, although the Christian People's Party abstained from voting.

Practically speaking, it is also not necessary to take the sinking detour over the commission. Christiansborg the ugly duckling has long since analyzed the question and has also already come up with the right solution ning in the form of a bill.

Income tax is such a large cornerstone of the Danish economy that it cannot be removed from one day to day.

The fastest-acting method was to shift the tax burden onto subjects other than income. So- however, these other possibilities do not exist to any significant extent. Of course you could legally well double the VAT rate, consumption tax percentages etc and then reduce the income tax accordingly. One however, a solution of that kind will only mean that the problems will bulge out on the tax types, which will then be overburdened.

Therefore, there is no other way than to reduce public expenditure. Should it be done without causing but-nasty unfairness, it takes a long time, however, and it must be done according to a previously presented detail your plan.

Of course, the film of history must not be turned backwards - neither to the Stone Age nor Madsen-Mygdal or no-get other earlier stages of development. Because thanks to the explosion in gross national product in the century, has passed since our great-grandparents were children, society can now afford both capitalist free competition and social welfare for the old, sick and disabled. No old politician alive can boast here-of. It is development that is due to diligence and industriousness in Danish companies, a long period of peace, technology explosion and the achievements of medicine.

Continued expansion of social welfare requires, first and foremost, dynamism in the business world. Still economical growth will benefit all Danes, because we will get a bigger and better social pie to share. production politics is the best social policy, and it can only be carried out satisfactorily by removing the income tax.

No one has ever been elected to parliament or city council on a program to increase taxes. Many have with velvet tears in his voice made big election speeches about lowering taxes. Nevertheless, taxes are still get constantly. The explanation is that Jensen-Broby, Starcke and all the other non-Z people were run over because they had no precise program that showed in every detail how to balance the public finances had to be obtained at the same time that the need for tax relief was met in a sensible and coherent manner

View.

That is why the Progress Party is such an epoch-making new formation that should be supported by everyone who wants the fatherland well that. Woman or man, old or young, poor or rich, city dweller or farmer, worker or self-employed you.

It is public deception when the SV government, with its five and a half billion, pretends to be in favor of savings. It is only about easing the increase in public expenditure. And even only relatively such insignificant amounts that the inflated savings heroes look like those who want to put out a forest fire with a toy water gun. Of course, the Progress Party also agrees to that effort and to similar parade performances,

like the conservatives and others has listed at the latest finance bill negotiations, but even if it stretches within it right direction, it is all, all too inadequate.

Unlike all these gallery games, whose sole rationale is to cheat taluk-savvy voters, states that **the only serious rescue plan presented so far for Denmark is the annual Z finance bill** - most recently the 195-page booklet from December 1978. It shows how the first steps must be taken.

In FREMSKRIDT 1977-10 pages 7-9, the numbers represent what the picture looks like when the development has been brought to an end and the income tax totally abolished.

It is completely untrue when it is claimed that the weak, the sick, the elderly will have their life opportunities curtailed in The progress society.

The savings go on other fronts: Ayatollah Arne Christiansen must come to terms with the fact that Denmark's historical tax-destroying most expensive contract invention about the natural gas becoming the clean gas. Niels Kultur will not get anything new taxpayer-paid royal theater to have his clique placed in. Lise Østergaard is added to the tort that the Danish state no more need to borrow in Germany to seek to remake the billion populations of India, Africa and South America in her picture. Ivar Hansen does not get his Prestige-Farøbro, but has to "make do" with the Masnedø connection. You were Nørgaard cannot let environmental director Jens Kampmann continue to eradicate the business world. The green lights go out for Dorte Bennedsen's anti-human consumer council chairwoman's appointment, so the public school is no longer spoiled, and Roskilde University is sold off as a motel. And first and last: hundreds of millioner forms must no longer be produced, distributed, forwarded, filled in, checked and archived.

Of course, the re-calfing cannot be carried out without several people feeling that theirs is not being provided well-acquired rights millimeter justice. However, everyone has to think big. The excess benefit to all of us from getting rid of the income tax disaster will be so huge that one should not let it down hinder, because in the short term it seems that you are losing some advantages that you have become accustomed to - but which alli-gevel will not be able to maintain under any circumstances if the other alternative, the SV enterprise, is allowed to continue to function. Because the continued creation of debt, which is the alpha and omega of the policy so far, just sucks into the fact that almost everything that can be produced will in a few years be used for interest and installments on the incurred debt.

The political parties that do not have a fixed and unified plan in advance regarding the development of the public finances see, will never be able to win the fight against the special interests in organizations and against the smoozeries of the agencies, but will instead leave it to bureaucracies and the arbitrariness of the bad guys to be the real ones governing. In this way, the public sector has already taken control over increasingly large parts of them values produced by the population and all incantatory politicians' phrases held in broad Sclüteral generality unable to stop this course towards the total collapse of society.

When CD etc. lacking a fixed coherent plan, they must decide on the individual grant requests piecemeal and shared. But that doesn't do you any good. It is always possible for ambitious bureaucrats and ferme pressure groups to create an atmosphere that the very purpose that is now being addressed needs more state money. But it is unsustainable to subsidize a relationship simply because it is good and deserves money. no. That requirement is fulfilled by many times as many purposes as what can be afforded when the state has to set foraging for food consistent with the economic capacity and necessity of contemporary production to atone for past mistakes in debt repayment. Therefore Brusvang/Melchiorlapperiet leads to it becoming random, what is actually helped and what is not. Denmark of the 1980s doesn't need cowardly scarecrows there merely flowing with the current, but for statesmen who every minute of the day keep an eye on the demands of the whole, and who have the courage to say and maintain "No", which is the necessary answer to nine out of ten demands for more public expenses if Denmark does not have to continue its course ad h to. It will require a change in population mentality, for many of today's Danes have been fed sweet soup for so long that they, in Gilbert Wilson's words, "not gives reason the shadow of a chance to penetrate itself as soon as the truth is a little uncomfortable'. But it gets not help. If the task of being a hellish preacher is difficult and thankless, then unfortunately it is has become necessary, as this lovely country has been maligned for two decades by short-sighted, uncouth taboo-adhesive tapes.

Anyone who compares the conditions now with the conditions a dozen years ago must admit that the screw has gone overboard. But when the Finance Act or municipal budgets are voted on, Fremskridtsfolk are the only ones to show the way to rectify the mistakes, so that the public sector can let more of the fruits hang on the trees that created them. The other parties just serve up regretful shrugs and hollow claims that now they probably have to make things go better in the longer term, but no solid and well-worked material for, however, how it should happen. And three days later they are spending freely to buy votes - without thinking that they had sworn to pursue an austerity policy for many, many years.

In any case, it can't get any worse if they instead gave progress force to implement the **Z-plan for the total removal of income tax over seven years** (first an initiation year, then five winding-up years and finally a clean-up year).

Total removal is necessary. Of course, deducting the income tax from it a bit will help astronomical height, to which it is now well up. But it will not be enough to avoid the majority of the odds. Among other things. because there will always be a fear that the next parliament will give in to increasing taxes again your weight. After recent decades of abuse of the income tax, there is no going back to the past. Judged in today's conditions, the income tax is a misstep. Hundreds of thousands of Danes have, due to in- income tax worse living conditions than they would otherwise have had - and they don't even know it themselves, because the media nes' line of dumbing down cuts people off from a correct understanding of the connections between society and the economy. Folks

however, behavior and action patterns become completely different - and far less useful - in a country with income-tax than in a country without. The distortion is of course greatest the higher the taxes are and the faster they have grown over a shorter period. Denmark therefore fulfills the conditions for being the country that has been whipped the hardest income tax envelope.

The removal of income tax must, according to the Progress Party's model, take place in such a way that the parliament begins from below and increases the basic deduction as much as possible year after year, and that we quickly reach the point that anyone who works for money, in any case is sure to keep half after the income tax is paid.

The further details and reasons can be found i.a. in the following proposal:

1) L 240 and 241 of 8 September 1975 on **annual increases of the tax-free threshold**. After a year expenditure restructuring, the big leap forward can be taken to DKK 60,000 tax-free, and then continued over DKK 75,000, DKK 100,000 and DKK 125,000 until the printing of income and wealth tax ceases. In every of the settlement years, a tax return limit of DKK 15,000 lower is determined. This means, more precisely, that a each with income below DKK 45,000 in the promising year (and DKK 60,000, DKK 85,000 and DKK 110,000 in the the following year) can throw away all the large tax return forms with attachments and just on faith and promises are-declare that his income is below this limit. The tax authorities will then respect approx. 98% of such-declarations and only in 2% - with notification before 8 November in the tax return year - further after research whether the person in question is really below the tax-free lower limit.

Against the method of going purposefully forward step by step, the Progress Party has met objections from many who want to get rid of income tax here and now. According to the Progress Group's assessment, it can should not happen without excessive social damage and individual unfairness for public servants, etc., and therefore we have maintained the originally laid out plan, see for example in PROGRESS 1976-4 page 13 f.

2) The progress group also usually - after an assessment of the current political-economic situation - put forward proposals for a rapid increase in the floor limit, which, however, does not reach balance in the state finances must be provided, in the first instance can amount to close to DKK 60,000. The latest bill in the group considered here was L 191 of 9 March 1979, which was linked to gaining time for a proper treatment of the collective agreement situation, so that we did not have got the SV scam, which now costs so expensive. The latest 'clean' proposal by this group is L 117 of 22 March 1977.

We proposed DKK 34,000 as a tax-free floor in 1979. Our preliminary work with the Finance Act the battle for 1980 suggests that there may be room for DKK 40,000 tax-free in 1980, and then they come DKK 60,000, i.e. in 1981 - if the parliamentary majority now begins to act socially responsible.

3) L 74 of 3 November 1978 on the immediate abolition of the capital gains tax (first presented as L 24 of 11 October 1974). (Before the economic downturn in the summer of 1974, the Progress proposal was to

the capital gains tax was only to be abolished after 4 years, cf. L 13 of 8 January 1974 - this for long-abandoned detail is the only recourse to a feather, which has got Venstrefolk in hundreds of articles and speaks to claim that the Progress Party should not be reliable opponents of capital gains tax you and they therefore had to go together with the Social Democrats on the capital gains tax law of May 1975. See also PROGRESS 1976-3 page 11).

4) L 243 of 8 September 1975 on the immediate abolition of the seaman's tax.

5) Corporation tax is removed in a flash 3-4 years after the implementation of the resolution plan, cf. B 61 of 22. August 1977 point 6.

6) When the income tax settlement is underway, it probably won't help much if you do it at the same time

hereby abolishes various individual injustices. You can see one in any case soon end all the misery. Therefore, during the liquidation period, there will be usually talk about maintaining the usual rules for calculating the taxable income.

As long as the income tax settlement is not underway, there is little help in patching up individual injustices - the dykes. It is simply the basic system that is fatally ill.

One should certainly not expect the initiative to come from the officials. It lies in bureaucracy - the growing nature of cancer, that each of the many agencies will propose at least one out-demanding project, while it is as rare as snow in the Sahara that something is shut down. Therefore saves only we in Denmark know that the income tax rebel party achieves such a strong popular support that it can overcome win the resistance.

26 votes are enough for a majority in the Norwegian Parliament, when 133 become so at a loss that they refrain from voting, but yet it was now useful to have a larger Progress Group than the present one. Every time one more Progress member comes, there is a double gain, because there is automatically one less of them who can do damage by helping to create the 90-89 majority, which so often has quite decisive when Denmark has been led deeper into the abyss by various major political settlements.

No one can predict whether and when, CD, Kristeligt Folkeparti, Venstre or the others in the coming years will be on the wrong side.

But experience proves that the Progress Party - as the only party - always uses the votes of reason page.

Chapter 5. Is it realistic?

Before the Progress Movement was born in TV's Focus in January 1973, it was deep in the minds of most people that income-tax was a socially just tax. Or that it was at least possible to find Columbus eggs that could make the income tax reasonable. That is why the Progress Rebellion was shocking and provocative. Necessary to wake up the Danish people.

In the years that have passed, more and more people have also become aware that from all points of view it is somewhat difficult to keep the income tax. In the Danish debate, the most prominent non-progressive has been The Aarhus professor dr.oecon. Gunner Thorlund Jepsen (see PROGRESS 1977-4 page 12).

Of course, you can be angry that spring is coming so slowly and that the eight decadent finance law parties - they are the ones who love to praise themselves as "responsible" - cowardly and ineptly appear in perspectiveless regurgitation of old trotters - "fiscal austerity" - in the form of increases in the tax burden, which on the one hand major political settlements after another have proven to be extremely unsuitable for dealing with the problems, and quite the contrary has made the country's difficulties worse and worse.

From recent times, however, reference can be made to more and more people who have actually given up on the Progress Party's basic thought - although they probably so many times renounce any connection with the Progress Party that saw strongly placed for hatred in the ruling classes' campaign of incitement against us.

The tabloids use miles of columns for profound reflections on the fact that the two governing parties have different starting points. The truth is, however, that Heinesen and Christophersen, Camre and Ellemann have read the same university textbooks, had professors of the same caliber and in general have become so wise of the fact that they don't need their heads anymore. They have learned some theories inspired by the Kipling Man Lord Keynes, and the Danish reality of the 1970s and 1980s then had to adapt to it. Therefore becomes our fatherland punished in the most severe way when they continue to push on with their tax increase policy in August and September settlement and soon also in all other seasons. They are unable to recognize that their common university theories of common youth do not fit in current Danish society.

Therefore, it is a lie and theater when they perform their ritual dance that the current leadership of the Left and the current leadership of the Social Democracy had to disagree in principle and as a starting point.

But the facts are hard knocks, and no matter how strong the 11 self-righteous abyssal parties seeks to close one's eyes to the facts, life's own rhythm of development is going in such a way that it will no longer be possible to get around the jubilantly happy message of progress: the income tax must go away. The longer you wait, the more painful the operation becomes, and the more one will later regret that one of party egoist tactics reasons not listened to us earlier. When we talked about DKK 60,000 tax-free 6-8 years ago, the state was practical spoken no debt. As a result of the fact that our legislative proposals were not adopted at the time, a continuation of the develop-

ling, the governments of the 1970s implemented instead, in the mid-1980s mean that all taxes from the income-parts below DKK 60,000 must be used for installments and interest on new public debt. Thus, Heinesentå has the opportunities implied that there is not one cent left of the money to pay the type of public expenditure which were not prepared to say goodbye to in the budget referendums in 1974, 1975 and 1976. Right now it is nice and convenient to have a government of Santa Clauses, but in the real world, at Christmas-gifts bought on credit that they must be paid for after the New Year.

Aviation people know all about the problems when a jumbo jet has gotten so far over the ocean that it doesn't have enough fuel to return. This »point of no return« has the income tax frenzy in the Dan-field beyond. We are not going back to past tax times. If we are to find land, it will happen with logical inevitability. walkable relentlessness only by turning the course towards income tax freedom paradise.

Progress pilots are the best suited to handle that flight, but the eternal problem of the people's government is to get the majority of the electorate to quickly enough recognize and take bribes for the truth and coherence in the the fund teams as they have developed. This original sin of democracy has the swamping of the media these days not made easier to carry. And yet: The credibility and prospects of the old party politics are being worn away shards as the years go by. It has also looked bleak for many other innovative movements in world history. But they have been right in their "We shall overcome". That's also how it goes in the Progress game. Just we stubborn, firm and persistent endures.

In addition to the rest of the Western world, Danish conditions are emerging. Therefore, the Progress Party gets more and more re, stronger and stronger sister parties in foreign countries. Even outside the Progress Movement, understanding is growing the solution for the income tax resistance. From 1963, Howard Jarvis worked to sink the Californians taxes. As recently as 2 years ago, he was called a fuse key fiasco. But on June 6, 1978, voters gave a resounding yes to his 34 billion tax cut, and despite the warnings of all so-called experts, it gave rise to a happy, social development which is now spreading to other North American Free States.

In 1974, S. Duarte published a 300-page thick book "The income tax is obsolete" at Arlington House Publishers New Rochelle, New York. In historical and economic analyses, he demonstrates how the income tax is politically explosive, often personally painful and a cruel reminder of the price of the current society. Gradually, it is not just tax ethics that is at stake, but also many others fields, the basic morality is shaken.

Erling Bjøl's Cultural History (volume III page 347), tells that the Harvard professor Robert Nozick has set Glistrupianism in philosophical system.

One of the reasons for the majority change in September 1976 to Fälldin's VKR government was that the Swedish tax system was attacked from unexpected quarters. Astrid Lindgren's 102%'s Pomperipossa fight against the Minister of Finance Gunner Sträng culminated in Expressen for 15 March 1976. A month later - on 22 April - train Ingmar Bergmann in the same magazine said goodbye to Sweden because "anyone in this country at any time and anywhere can be attacked and degraded by a separate kind of bureaucracy that grows like a galloping common cancer'.

The helplessness in the face of these Orwellian tendencies was described by the Stockholm law professor Jacob Sundberg on 30 November 1977 used as a starting point for a lecture on the "Högskatteamhället". It is now published as No. 39 in the writing series issued by the »Institutet för offentlig och international Rätt« at Stockholm University.

Sundberg says that the Swedish marginal tariff was approx. 55% in 1970 on incomes around DKK 60,000. Inflation has now doubled this income with a marginal rate of approx. 77% as a result. When you can only keep 23% for themselves of the currency called taxable kroner, you search via tax thinking to earn earnings in other currencies. This is why, for example, conference hotels arise. where the guests spend the time in luxury without paying, flourishing of special life insurance and earnings showing abroad or with legal entities such as foundations, limited liability companies, etc

The counter-pull to this is the tax bureaucracy, which Sundberg calls the big cuckoo chick. It imposes be- the population has bookkeeping burdens that it cannot live up to. With its arbitrary judgments it ravages, which no one thought possible in a legal society.

And so the vicious spiral continues: Harder pressure leads to harder counterpressure, which in turn leads to harder pressure, etc., etc. New ruling classes are emerging both in the tax administration and among tax auditors and lawyers. It is not worth keeping this income tax.

Sundberg was followed by the Social Democrats' grand old man Gunnar Myrdal. He blamed the income tax for turning Sweden into a nation of petty criminals in the journal Ekonomisk Debatt November 1978 page 493-506.

On May 1, 1979, Fredersdorf, the longtime chairman of the German tax officials, formed a Citizens' Party in Germany with combating income tax monstrosities as program item No. 1.

Yes, yes: After a dark and long and hard winter, the ice breaks up. There has probably been rot in the weak along the way trees, and it probably rumbles and booms when the ice age is about to release its prey. Enough to get each Progress error step, each gap in Fremskreditenigeden, more press coverage than, for example, the information that was put together

given about our 1109 financial law improvement proposals. Of course, it can lead to the apostasy of those who only want to fight for it common cause in the sunshine. Of course, by bickering among ourselves or lethargy, we can sink the salvation of the nation from the poorhouse.

But sooner or later the Danish midsummer will come. The income tax-free Fremskrittspanmark will be a freer, richer and for all of us happier Denmark.