

HOW TO PREVENT TAX EVASION & REDUCE POVERTY

By Dr. Alan Wenham-Prosser D.Prof., MA.

A paper which examines the true source of *wealth* generated when settled human communities arise; and how the common *wealth* can be justly harnessed, avoiding poverty.

Definitions

There are several key words in this document which need to be defined within the context of the document's aim, so that the true meaning of the text is conveyed. Hence, wherever they occur in the text of the pages to follow they will be shown in **bold** and *italics*, so that readers will be reminded to apply the specific meanings described below. Some definitions contain other defined words, so readers need to apply the compound of the final meaning to the word in question.

Land duty :- The levy on the *wealth* arising from the use of land; relating to the *wealth* created by the community, not the *wealth* from the effort of the individual.

Land enclosure :- The situation where areas of land are allowed to be privately owned, with no duty to keep them in use or to pay *land duty* to the community.

Landlord :- A person or organisation who has been allowed to own land and/or premises which are not occupied or used for their own trade or accommodation.

Left over :- The *wealth* remaining for a trader or householder after all essential costs have been met; and is generally used to pay *taxes, rent* or *land duty*.

Occupier :- The person or organisation using the land and/or buildings for living or for commerce; who as land owner may effectively also be the *landlord*.

Taxes :- The amount of levy on *wealth* which is needed for the running and organising the matters common to all people living together in a community.

Rent :- The payment to a *landlord* for the occupation of land or premises.

Wealth :- The profit or other exchangeable thing, which is the amount resulting from trade; and is excessive to the full cost of running and providing that trade. Often exchanged in the form of a currency known as money. But readers need to realise that *wealth* in any form is ultimately derived by work on land through the normal activity of human beings servicing their community. Even money made from money depends on this same activity.

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The author would welcome any comments where it is considered that the following arguments are in any way fundamentally flawed. alan.prosser@btinternet.com

In the Shrimad Bhagavatam Princess Sharmishtha said, "When one's people are in trouble, when they are distressed, it is the duty of one to do all one can to relieve them of their worries and troubles. This is the rule which has been spoken of in ancient times. This rule applies to every human being."

HOW TO PREVENT TAX EVASION

Introduction

In this modern world of excessive greed for money, many hundreds of millions of people are suffering from all kinds of deprivation, due to the *wealth* of their countries being stashed away in *tax* havens and other secretive places; *wealth* created by the community, which is being hidden and not used to benefit the community which created that *wealth*. Governments who are honest, wish to recover that money or prevent it being hidden away. Those governments who are not honest have no wish to recover the stolen *wealth*, because many of their own politicians are amongst those who are stealing the *wealth*, which belongs to the people; hence their citizens will continue to live in poverty. This document is aimed at the former type of government, the honest ones. The others will seek to silence documents like this or to publish some form of propaganda so as to undermine its content. This last comment is also applicable to the governments of the *tax* haven countries and the banks which knowingly keep stolen *wealth*, including the accountants and law firms who are knowingly complicit in the dishonest activity of *tax* evasion. Each of these culprits as individuals needs to consider the bad karma which they are storing up for themselves. There is no escape for them. Eventually Mother Nature will catch up; such is Her power over the world and mankind.¹ The subject which may also interest some readers is the excessive greed which accompanies the storing up of large amounts of *wealth*. Those who seek to evade *taxes* never seem to question why they think they need so much *wealth*.²

Proposal

I am sure that many governments and law enforcement agencies have tried to track down or recover stolen or unpaid *taxes*. All these attempts will either involve expensive legal or police work and investigation or the passing of *tax* laws and/or the corresponding expensive methods of enforcement which go with those laws. If they are honest they will admit that very little stolen *wealth* can be recovered. I call it stolen, because the *wealth* was created by a human society of workers so as to benefit their own community. Those who keep that *wealth* hidden away from human society will falsely claim that it belongs to them. This is theft.

This paper proposes a simple way to prevent the evasion of *taxes* imposed by governments. Simple, because the proposal is to stop imposing *taxes* on income, company profits and all those other *taxes* which are avoidable one way or another. Where there is no *tax* to be avoided, then *tax* evasion becomes obsolete. How easy!

"How ridiculous!" is the comment I expect from the leaders of all countries who depend on *taxation* to run and organise their countries. "How are we to raise sufficient funds to pay for all those things a country needs?" is the main question which would come to mind after such a suggestion.

The simple answer is to do a thing which very few people have done. Look to discover the natural source or origin of the *wealth* which the governments seek to *tax* for the benefit of their own community and its economy. I will approach this subject in a systematic and natural way so that it is easy to understand. When it is truly understood the raising of funds to run any country will become simple and inexpensive to administer. Does that sound attractive? If so, read on - and try to drop preconceived ideas and be with an open mind.

¹ For a deeper and fuller exposition of karma and Mother Nature - see Appendix One - read it!

² The subject of human greed is fully expounded in Appendix Two - for those who may be interested.

The Nature of Human Communities

Mankind is by nature a land animal. Whatever his activities entail - the products of these activities must be brought to the land on which he lives so that they may be processed and distributed to those people who require them. Hence activities in the air, at sea and in inaccessible mountain areas all need to return their products to the land of the community. The same applies to produce from mining below the land; such produce must come to the surface to be processed and distributed. This is the first simple fact to be recognised - that it is the land surface on which we live and where *wealth* is finally created, manipulated and used.

Land in itself is not a product. It is provided by nature - or in the case of countries like Holland more land area is gained by filling in shallow seas. But this infill is taken from excessive land which is also provided by nature. So really there is no country which is outside of this simple truth; land area is provided by Mother Nature for the benefit of human beings to live on, produce and enjoy.

Land is also not *wealth* in itself, in the same way all other things are, which we normally accept as *wealth*. Land cannot be stored away or its area moved from one place to another. Yet produce which forms *wealth* can be stored and moved around. Land areas also do not wear out or become too old or out of date, whereas many types of *wealth* in the form of produce do suffer from these things.

The most important characteristic which is the nature of a land area, is that it cannot be hidden away in the safe of a foreign bank or in any other form of concealment. Let us not forget this characteristic of land, as it is the one thing which will ensure governments will be able to raise the funds they need without any evasion.

Hence it is the nature of human communities to form themselves on the surface of land provided by Mother Nature freely for all to use. I say freely, because land (or the earth) is one of the five basic elements provided by Mother Nature. The other four are well known to be, water, sunshine, air and space. All five are provided in great abundance on this planet; sufficient for all the human race to enjoy. As mankind had no hand in providing these five elements, he also has no way of increasing their quantity. In this respect, whether we like it or not, we are all living by the grace of Mother Nature, even though most of us do not understand Her origins or Her immense power. Consider - earthquakes, mudslides, volcanoes, floods, storms, fires, hurricanes, gales, tornadoes, droughts and all other such natural events. How much can mankind do to prevent or control these things? He is almost powerless. These actions of Mother Nature are not mindless events.

Yet the easiest one of the five elements for man to imprison is land. The others are too fluid to be easily captured by human beings; yet where they can, greedy individuals seek to capture them and enclose them from others having access. Land is by far the easiest to keep away from use by others, because it does not come out of the sky in such abundance like air, water and sunshine.

Points established in this section :-

- I - Man is a land animal and requires land areas to carry out his living.
- II - Land is an element which is provided free by Mother Nature.
- III - Land is not *wealth*, a commodity or a product.
- IV - Land areas cannot be hidden but can be imprisoned.

My Land or Not

The concept of "My land." is the singlemost preconceived idea which needs to be dropped, if this paper is to be fully appreciated. It may be true to say "My car." "My gold bars." or "My money." etc. etc. for all transportable *wealth* items; and for the greedy ones "My water". But the idea of "My land." does not fit this attitude; as mentioned above - it cannot be moved or stashed away. Yet we must respect that individuals need land on which to live. This is a vital respect which must be observed.

Many countries do not recognise the absolute ownership of land by those who come from another country. For example -- in Spain people from other European countries who have owned holiday homes there, which they use once or twice a year, have found them demolished and the land taken back legally by Spanish local authorities, who needed the area to expand their communities. This approach is adopted by many countries from time to time, with regard to land owned (apparently) by others from another country. Zimbabwe is another example. The idea of absolute ownership of land is a very sensitive and difficult concept and may stand as a barrier to readers in fully making use of this paper. We need to consider the illusory nature of this idea of absolute land ownership. We do not apply this ownership idea to air, sunshine or water; how therefore has the human race accepted that land could or should be owned? Occupation should not require ownership.

Land does not need to be owned for it to exist. All governments need to wake up to this simple fact. We do not need *landlords* to offer land to us for sale or *rent*. If the *landlord* was not there the land would still be there. Yet it is the value given to the land and created by the community which can be the single simple source of funds to provide for all that a country needs. Respect for occupation and valid use of land needs to be applied. Occupation and use is not the same as ownership.

We need to simply ask the question, "How has one hundred square meters of land in the centre of a capital city become worth thousands of times more than the same area of land in the rural countryside many kilometres outside the city?" Especially that it is true these two areas of land were worth about the same in a time before the town or city existed. The community has created this increase in value.

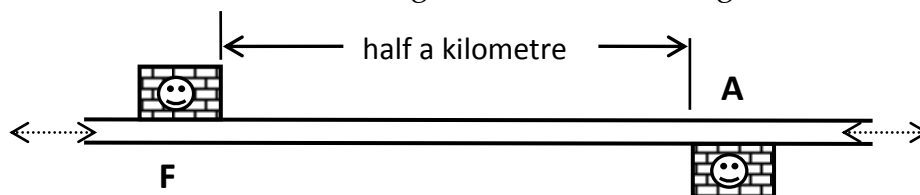
Points established in this section :-

- V - The concept of private ownership of land is a false idea.
- VI - Land does not need to be owned for it to exist.

If we can understand the answer to the above question on land value increase, we will have the answer to the first question asked in the Proposal section above; how to raise the funds? The following sections are part of discovering that answer.

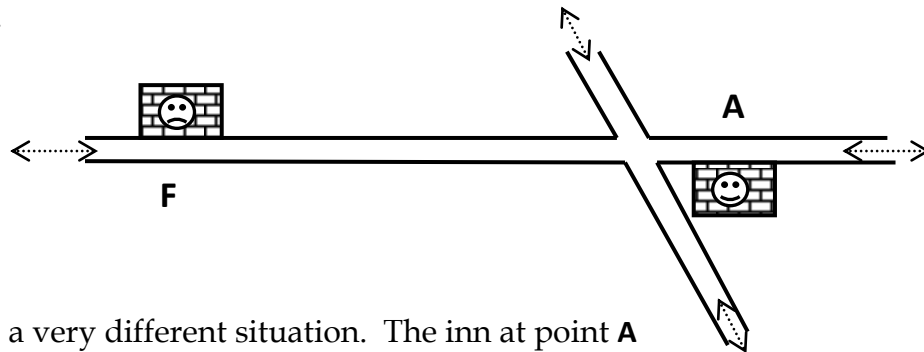
How Land Gets its Value

Let us examine a simple case of a road connecting two towns or communities where there are two travellers' inns or resting houses **F** and **A** along the route.



If the two inns provided much the same service, then we would not expect one inn to be visited much more than the other. Hence the *wealth* they create would be similar. However, let us consider that in time two other towns arise and need to be connected by a

road. The people of the area would construct the road, and in this case it crosses the road between the two inns **F** and **A**. But the chosen route brings it near to inn **A**. It is the action of the community who constructed the new road which has changed the situation of difference in the land values.



Now we have a very different situation. The inn at point **A** would have more visitors simply because a road has passed across bringing more customers who may not see inn **F** as they passed by along the new road. The extra visitors and hence extra *wealth* are not created by so much extra effort by the proprietor at inn **A**. This needs to be recognised. Naturally there will be more effort to provide services for more customers. But the increase in *wealth* (which could be double) will be greater in proportion to the cost of providing more goods and services. Hence there is an increase in *wealth* for the owner of inn **F** which was not all created by his own initiative or effort.

Let me visit 'memory lane' for a paragraph or two. Many years ago when people paid for their daily newspaper, I travelled to work into central London using the railway service. At both my local railway station (**f**) and at the central London station (**a**), there was a young man with about three square meters of space and a small demountable stand, selling daily newspapers. Because I was sometimes earlier and sometimes later than my normal travel time, I noticed a few things about both newspaper sellers' situations over a period of a few years. The local man (**f**) worked longer hours to sell his newspapers; also he did not have such a large pile of them to sell. The man in central London (**a**) was not always at his place at the later times, because he would have sold out. His pile of newspapers was many times larger than the local man's (**f**). Also the local man (**f**) was often waiting for a customer; whereas the central London man (**a**) could not sell his papers fast enough, such was the rate of people passing his newspaper stand.

The central London man (**a**) clearly sold very many more newspapers in less time than the local man (**f**); hence the earnings of (**a**) were much more. Also we can say, if it were the case, that the value of the three square meters of land to the central London man (**a**) was much higher than the same area of land for the local man (**f**). Readers will immediately realise that it is the central location which provides more customers, because trains from many stations and different lines all converge onto the central station. More customers in the same time and space gives more *wealth*.

There is a common factor here with the two traveller's inns **F** & **A** mentioned above; more *wealth* comes to one place simply because of the increased numbers of customers, **NOT** only because more effort is made by the wealthier one. Also the increase in the number of customers is due to the position of the work place, **NOT** due to any factor which the worker had given input. So here we can clearly see part of the process which has created the value of the site or land area in each case. And has brought *wealth* to the community.

Readers of this paper in all countries on this planet can easily observe within their own communities, the above two basic situations. Firstly that the value of the sites at the four corners where busy or main roads cross, are usually higher because they are more sought after; hence they command a higher price or *rent*. This is because of being at a cross roads

where potential custom is naturally increased. Secondly, similar businesses operating in the two situations of an outlying suburb of a city and the central area of a city will also create different amounts of *wealth* from the same effort in either case, as shown above. Again, because the location provides more customers. This shows how the arising of a community creates *wealth* like magic.

Let all readers register the above important facts; as it is surely common to all communities in all places and at all times. Of this I have no doubt. And these facts show that it is a law of Mother Nature which is working, not a man made law. Why? Not only because it is common all over the planet; but as mentioned above, such laws controlling the elements of Mother Nature cannot be controlled by mankind. Land values are not created directly by any individual human agency, yet they are affected by human activity.

We need to add into the above examination of land values the effect of the apparent shortage of availability of land areas required by members of any community. For this I will open a new topic section.

Points established in this section :-

VII - Land values are not created by individual human beings.

VIII - The presence of a human community affects land value.

IX - Land value increases when there are more potential customers.

Supply Demand and Property Prices

If readers have followed so far the simple logic of the above analysis, it should now be clear that land values are not created directly by individual human agency; but by the mysterious effect of a whole community. And that the increase in value is due to a fundamental law of Mother Nature. In this it is meant that any person who is the controller (supposed owner) of a land area is not able to simply command any price or *rent* for their area of land, which they decide themselves; based on the position of that land area. This is true only where land areas are freely available (i.e. not enclosed into private ownership.)

This may not be true if there is an apparent shortage of available sites. This is where the principle of supply and demand gives input to the site value.

Let me now visit 'memory lane' again. The housing situation in the UK has passed through many cycles over the many decades which I have been observing prices. But first let me state that there is no fixed price or *rent* for a house or flat at any point in time in the UK. Prices may go up and down due to a wide range of factors. This would apply to two dwellings which were exactly the same with the same area of garden, but in different locations from each other.

Most products within a community, not dwellings, will have a price which relates to at least two main things. Firstly the cost of the production and secondly whether it is new or second hand; a previously used or previously owned item. Neither of these two criteria will determine the price of a house in the UK. There are very few products which after one hundred years can still command a very high price in the way that dwellings do. The need for a home drives the price; not whether it is new or second hand.

The main factor which determines the price of a house is the simple fact that human beings need three basic things to survive; food, clothing and shelter. The need for a dwelling from which to do business or to raise a family and to be secure at night, is a fundamental requirement. Hence when there is a shortage of available dwellings the price goes up. Dwellings require land area on which to be constructed hence any shortage of suitable land areas will raise the price of a home.

For a home seeker, after all the basic needs of living have been paid for, whatever money remains (the *left over*) will become allocated towards paying for a dwelling, either *rent* or mortgage. When this *left over* increases then the price of houses will rise, simply because the seller will sell to the highest bidder. So when a government says they will help with house prices by removing *taxes* related to a house purchase, they are mistaken. The *left over* allocated for the house included the *taxes* as part of the house purchase, so remove the *taxes* and the bidding price for the home will rise. The basic need to have a home drives people to allocate the maximum they have available for that purpose, here called the *left over*. Changing *tax* laws will not change this basic law controlling house prices. It should also be clear that dwelling prices are linked to *rented* homes. (i.e. the *left over* in each case.)

The same applied in the UK, where a couple were applying for a mortgage, when the public demanded that banks and building societies (mortgage lenders) should include the wages of women in assessing the amount of mortgage they would offer; (previously the man's wage was the main determining factor). After the lenders agreed to do this, house prices went up, simply because the *left over* of two wages combined was now greater than one wage and the bidding price for houses was raised. This is the same reason why we often see that bank buildings occupy the corner plots in towns and villages, simply because they are the ones who could afford to bid a higher asking price for *rent* or purchase. When there is no shortage of homes available for sale or *rent*, then prices will drop. The same happens to land values where production or business activities apply. This is supply and demand.

If the above principle is understood about house prices, governments should realise that they can never lift people out of being near to poverty through lower *taxes* or higher allowances, because house prices or *rents* will always take the money *left over* after basic living costs are removed from net earnings. If they lower income *tax*, house prices will eventually rise to take up the difference. The same it is with commercial high street properties. If local governments cut the local business rates (commercial property *tax*) to help traders afford to remain in the high street, then the *landlords* will increase the *rents* to take up the difference. Because traders also allocate their *left over* cash for *renting* commercial premises from which to operate.

All this uncontrolled price rise of *rents* or land value only occurs because the land of the whole country is considered to be 'owned' by someone; called *land enclosure* in some situations; greedy people claiming and fencing off land areas which they do not need for themselves or for basic living. Thus excluding others from access to that one element which was provided free by Mother Nature.

Points established in this section :-

- X - Where there is *land enclosure* the land prices will increase.
- XI - The land or dwelling price is also related to the '*left over*' *wealth*.
- XII - Increasing the '*left over*' *wealth* will raise the bidding for price.

Development of a Community

From the above it is easy to understand that supply and demand are important factors in determining the value of land. However, *land enclosure* is also a major factor. Let us see how in the early days of the USA *land enclosure* was used by greedy people to make a fortune from the land which did not originally belong to them, the immigrants from Europe. I chose the USA example because it all happened so quickly and where previously the land was not owned by anyone.

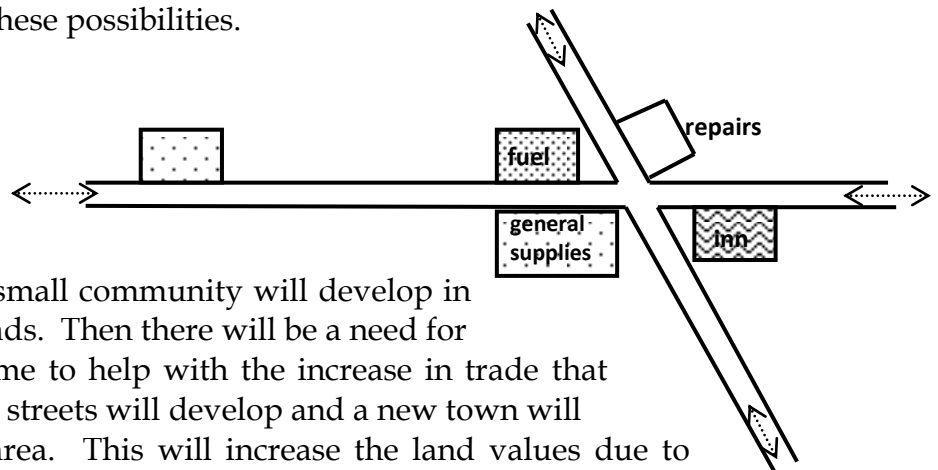
Constrained in Europe by a situation where the land on which they lived was presumed to be kept away from them, due to the belief in absolute ownership of land, they saw the

opportunity to become well off by going to a country where the land was free. Yet their greed eventually recreated the situation of extreme poverty for those who followed on in subsequent generations. Having been born into a situation in Europe where private ownership of land had already become established, they grew up from childhood accepting that individuals could rightly own land. They did not know that there was a time in the history of Europe when land was more freely available for use by individuals. It was not owned or enclosed as such.

The indigenous people of America did not have any concept whatsoever that land could be private property. There was a wide range of land usage in pre-colonial America. In the northern areas the indigenous tribes were nomadic. Yet they considered that the areas of land they regularly went to during various seasons, did 'belong' to them in terms of respecting occupation. Meaning that other tribes would respect their regular return to sites previously occupied. In southern areas the Pueblos built houses of mud and were a more static community. Even so they did not have any idea that land could be privately 'owned'.

This paper is about discovering the source of community funds or the value of land, such that any government may be able to fund the needs of the community. As such it is about the very inexact science of economics. Any scientist who has a more quantifiable subject to study such as physics or chemistry, can often do that in the controlled environment of a laboratory. Human society is not a controlled environment and hence there cannot easily be a laboratory for its study. Hence I need to make various statements which are of an idealistic nature, so that we can create a laboratory in the mind. Also I need to exclude some of the many variables which would cloud the simplicity of land value creation. In doing this we need to accept that there are many variables which are outside of our controlled mental laboratory. I said at the beginning of this paper that I would keep the subject simple. Hence the above laboratory approach is necessary.

If we develop the situation of the cross roads above and see that soon other traders will arrive at the cross roads, perhaps supplying fuel for the mode of travel; or a repair shop for the vehicles travelling along etc. Where people had stopped to rest or have food and drink they may also need fuel and repairs or other goods. Hence it would be natural for other trades to take advantage of these possibilities.

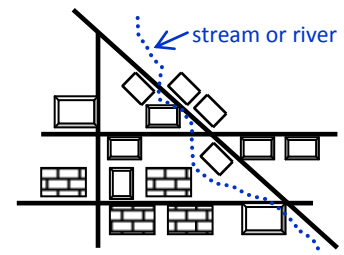


Soon we can see that a small community will develop in the area around the cross roads. Then there will be a need for houses for workers who come to help with the increase in trade that would naturally arise. More streets will develop and a new town will become established in the area. This will increase the land values due to more customers.

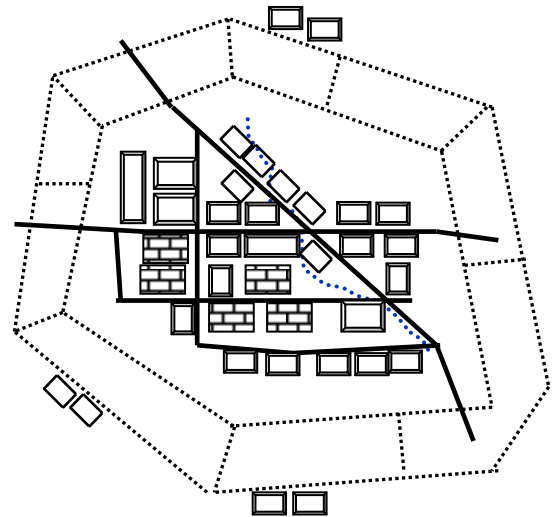
This kind of development happened quickly in various areas of America during the early years of new settlers arriving. Soon several streets appeared and many houses and commercial buildings were constructed.

Gradually in time a small town develops. Filing a claim for land was not difficult. Some land surrounding the town would be used for farming. However, the greedy ones saw that

owning land would soon bring them a financial advantage as the community grew and demand for sites near to the centre increased. The idea of absolute ownership of land they brought with them from Europe. In America they were able to defend their claim on land with the gun. So it was not too long before town centres had a ring of owned land kept empty all around the extremities of the town.



The areas of land between the dotted lines (in many cases much larger than shown here) became privately owned and kept out of use. Soon the available sites for buildings within the town centre were all taken. But after the enclosure of the surrounding land these central sites would now sell for a much higher price because there is less scope for newcomers to expand the town near to the centre. When the central area has no sites left then newcomers would need to *rent* a site from any of those land owners who had enclosed land within the dotted areas. These would be at a high price making non land owners poorer. If they could not afford to buy or *rent* then they would need to file a claim further outside the town. Sites outside would be valued less as they are further away from water and other trades and materials needed for living. This way the town would develop with a ring of empty (or expensive) land surrounding the centre. This kind of town development was common in America after it became accepted that a person could own land and not make any use of it. It shows us more clearly how the situation had developed in Europe over many previous centuries. And how non land owners had become poor.



Here we have a situation taken from Europe to America and subsequently to the whole world, that a person can own land and not work on it, yet gain a richer living than the ones who do work. This was an idea which was completely alien to the indigenous tribes who lived in America before the arrival of the Europeans; the concept of gaining a living by not working for it, was unknown to them.

Those readers who were expecting to find in this document more details of how to prevent people, who are making large amounts of money from trade or commerce, from not declaring their earnings or profits etc.; or to prevent them from hiding the money in their bank accounts from the taxman, have forgotten some things. Firstly they did not remember to have no preconceived ideas (see page 2). Secondly, due to the first mistake, it may be that it has been forgotten, or not realised, that any government or community only seeks to raise funds so that their country can have the *wealth* needed to care for it. All those funds can come from *land duty*. There is no need to delve into personal or private *wealth* created.

Points established in this section :-

- XIII - *Land enclosure* excludes others and raises the price of central land.
- XIV - Unused land considered as private property causes poverty.
- XV - Those who control land for *rent* need not work for their living.

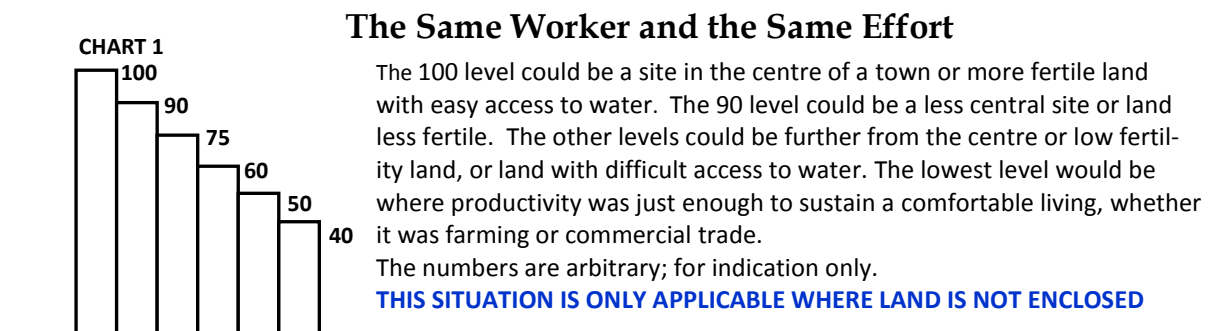
Review of Land Value Examination

Let us review the fifteen principles discovered so far about land and its value created when human beings come together to form a community.

- I - Man is a land animal and requires land areas to carry out his living.
- II - Land is an element which is provided free by Mother Nature.
- III - Land is not *wealth*, a commodity or a product.
- IV - Land areas cannot be hidden but can be imprisoned.
- V - The concept of private ownership of land is a false idea.
- VI - Land does not need to be owned for it to exist.
- VII - Land values are not created by individual human beings.
- VIII - The presence of a human community affects land value.
- IX - Land value increases when there are more potential customers.
- X - Where there is *land enclosure* the land prices will increase.
- XI - The land or dwelling price is also related to the '*left over*' *wealth*.
- XII - Increasing the '*left over*' *wealth* will raise the bidding for price.
- XIII - *Land enclosure* excludes others and raises the price of central land.
- XIV - Unused land considered as private property causes poverty.
- XV - Those who control land for *rent* need not work for their living.

Here we see a number of factors which affect the land values. However, as far as individuals are concerned a land area is the primary place which can provide them with a living. This can either be a richer living with too much *wealth* or a meagre living with just enough *wealth* to provide for food, clothing and shelter; along with all those other items which support these three things, such as cooking utensils, water and food storage, etc. etc.

Let us therefore examine the range of situations where land is used in a community and has different potential for *wealth* as discovered above, such as position of the site or the productivity of the site. But remember this science being so inexact we need to keep to basic factors for now so that we may discover the underlying principles. Hence some factors may not show in the primary analysis.



The bar chart above indicates the variable product which can come from the different sites available in a community. Here we assume all sites have equal area and the effort by occupants is the same. As we have seen above, the value of a site in a central position can be much higher due to the number of customers. Or in the case of farming it could be fertility of the land or proximity to a water source for irrigation. For simplicity we need not bring in all the many variables here. What this chart shows in a graphical way is that the same person working with the same effort, but placed into differing situations, would have different amounts of *wealth* arising from their labour. Here I wish to indicate that the different *wealth* in the different situations is not caused by input from the person making the effort. The differences arise from natural laws stated above. Those laws over which man has little or no control; providing naturally more customers or more fertility.

Let's look into some detail of how the *wealth* might be divided for each site.

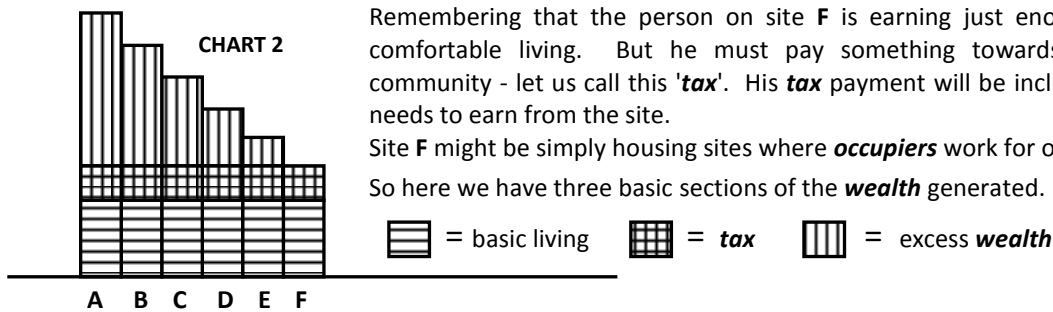
VII - Land values are not created by individual human beings.

IX - Land value increases when there are more potential customers.

Remembering that the person on site F is earning just enough to survive with a comfortable living. But he must pay something towards the running of the community - let us call this '*tax*'. His *tax* payment will be included in the amount he needs to earn from the site.

Site F might be simply housing sites where *occupiers* work for others.

So here we have three basic sections of the *wealth* generated.



In this simplistic situation all those except the ones on site F have some excess *wealth*. But we need to remember that each has made the same effort. Hence the excess which they have is not all generated by themselves but by the luck of their situation and the fact that a community has grown in the area; i.e. more customers. In the same way that the corner site at A or the newspaper seller (a) mentioned previously. They had extra customers due to their position hence extra *wealth*.

We must never forget that this extra *wealth* is created by the community.

What happens in reality is that, for a commercial situation the extra *wealth* generated means that the person occupying that site will be able to employ more workers to be able to deal with the increased custom. For a farmer he would do the same for the extra produce grown due to higher fertility of the land or better irrigation - and for both commercial and farmer on the better sites they would be able to purchase tools or other devices which make the labour of their workers easier. Hence the *wealth* on these sites will increase many times more than shown here. But remember we are creating a controlled mental laboratory with equal effort presumed and equal area of land, so as to study the economics of society, hence we are leaving out some variables. The real *wealth* created in a community is far greater in proportion from one site to another than is shown here.

However I need here to include a few more matters which increase the value of land. So it is another visit down 'memory lane'. At age 11 (1955) after my grandfather died, I was asked to live with my grandmother for a short time so that she would not be alone and could have some help around the home. She paid *rent* to a *landlord* for the small house which she lived in. There was gas supply for cooking and lighting but there was no electricity installed in the house. We listened to the radio from a large battery called an accumulator, which could suddenly go off.

During my few years there, electricity was installed into our short cul-de-sac road by the publically (government) owned electricity company. Soon we had electric lights in all rooms, and the radio did not suddenly go off. Life was better and more convenient for us in several ways. It was not long before the *landlord* realised that he could now get more *rent* for those houses with electricity installed. That's what I remember.

So here we have a clear example of one other matter which increases the value of the land - **public utilities**. Readers will immediately begin to think of the many other facilities which make a site more desirable and better for living or trade.

Here are few which immediately come to mind, provided by the community:-

- Main drainage of waste water and sewage from kitchen and toilet.
- Road drainage to prevent flooding during heavy rain.
- Telephone lines to facilitate communication.
- A post office to make letters and parcels quicker to be delivered.
- Street lighting so as to make life at night easier and safer.

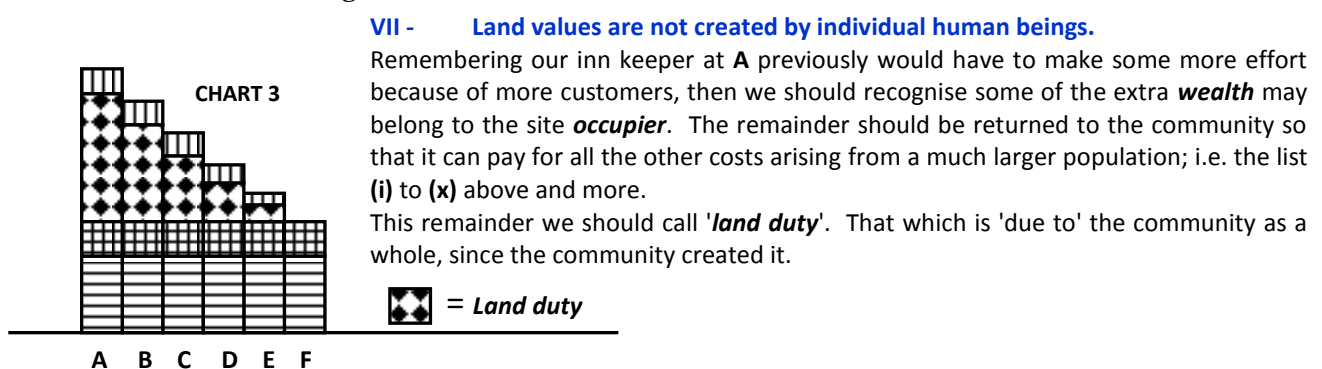
- vi. Street cleaning to clear rubbish, leaves and other bothersome matter.
- vii. Pavements (or side walks) to make life safer for pedestrians.
- viii. A railway with a local station to ease and speed visits to other places.
- ix. A bus service to help workers or visitors come to your site.
- x. A motorway with a local access point to make distant travel faster.

The list is much longer and readers may easily add more items such as a park or schools and hospitals depending on their own local community and the needs of the people.

'Memory lane' once again. In London many years ago there was a proposal to put a new fast underground rail line from East to West of London. It became called 'Cross Rail'. It would join the towns of Reading in the West to Abbey Wood in the East, a length of 60 miles (97 kilometres). The cost to the community would be enormous; almost unaffordable. One estate agent calculated that the increase in the value of the commercial sites near each station along the route may, in time, pay for the whole project. The cost - more than UK£18 billion. He even suggested that the land owners on the route should contribute towards the cost. What insight he had!

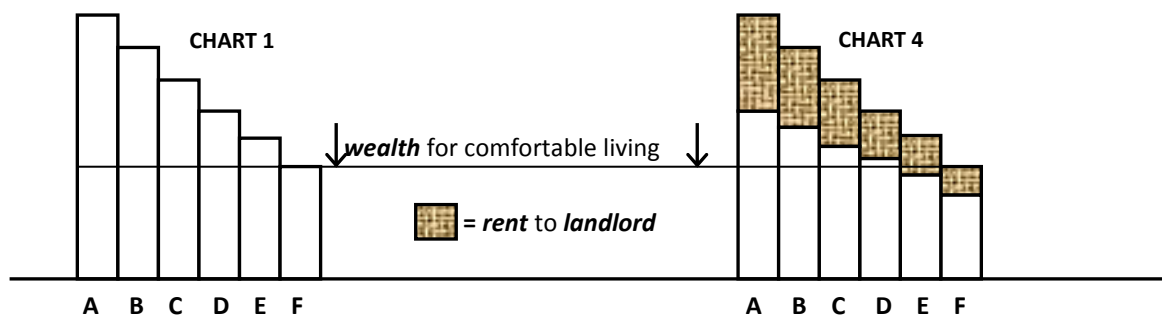
In another simple example; farmland throughout the UK had existed for centuries and had never become desirable as sites for anything other than growing crops. When over many decades railways were introduced. At each station there arose warehouses, factories and processing areas for goods, which were delivered by rail. The same thing happened when motorways were introduced. The land near to the access points of the motorway suddenly became of much greater value. Warehouses and factories and other buildings suddenly arrived there. Yet with both rail and motorway, the land where these things pass through without any stations or access, did not change in value or desirability. The community paying out all the expense of building rail routes and motorways made a huge gift to the landowners. Due to this kind of development many investors began to purchase land in areas which were due to have future rail stations or motorway access points (greed).

In our American example above and in a just, equitable and wise society it would be realised that those occupying sites **A** to **E** have an unfair advantage which is not all created by their effort and is due to the efforts and existence of the community. If this were so the bar chart No. 2 above might look like this :-



If this could be done in any community then the total levy on each site would be the **tax** shown and the **land duty** which arises. This is the honest and just way to make use of land values within any community. It would provide the funds necessary for all those items listed as (i) to (x) above and any others which my readers deem appropriate; hospitals and school buildings etc. But this **land duty** may be difficult to assess and administer. I will deal with that side of it in another section.

However before we leave this section let us see what the effect of land ownership and **land enclosure** does to Chart 1 above; where tenants have to pay **rent**.



Here we can see that the site *occupiers* will become poorer; or they may need to work harder to have the same standard of living. In either case the *landlord* who owns several sites could get a comfortable living without the need to work.

If we now apply the need for *taxes* as shown in Chart 2 above, the *occupiers* will either become poorer or they will need to work harder still. And if the *landlord* is occupying a housing site on a plot type F, then there will be no *land duty* to pay only the standard amount of *tax*. He would have stolen *land duty* and not pay it back.

Here it is clear that by comparing Chart 3 with Chart 4 the *landlord* is stealing the *land duty* from the community; and the community is poorer because the amount of *tax* it can impose without creating severe poverty, would not cover all the costs required for a higher standard of facilities [items (i) to (x) above etc.]

- VI - Land does not need to be owned for it to exist.
- XI - The land or dwelling price is also related to the 'left over' wealth.
- XIV - Unused land considered as private property causes poverty.
- XV - Those who control land for *rent* need not work for their living.

Under principle XI the land price is the *rent* to the *landlord* in this situation. Hence the *rent* will be fixed at the maximum the tenant can pay i.e. the *left over*. Where the enclosure of land allowed it to be owned as private property, those who require land on which to live will be driven into poverty; principle XIV. The *landlord* does not need to work, principle XV; and if he were able to hide his *wealth* away in a *tax* haven, he would be stealing the *wealth* of the community and paying very little to support the community. **How have we allowed this to happen?**

If we apply principle VI then it implies that *landlords* also do not need to exist. Or we can say that owning land does not have to become a financial advantage.

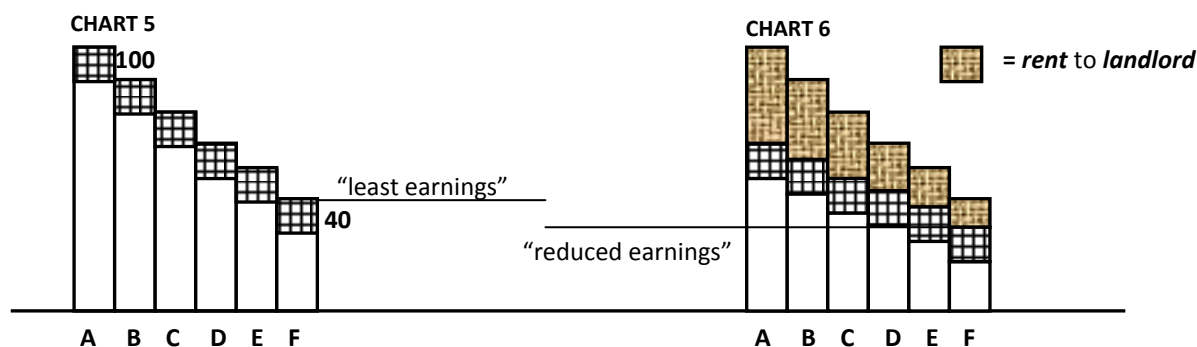
If readers are clear so far, then it is very plain that land values are created by the community and would provide the *wealth* needed to care for and develop that community. But allowing absolute land ownership puts non-land owners into poverty due to the need for *rent*. This also allows the land owners to steal the *land duty* and to hide it away where the law allows them to keep the full *rent*.

One more subject needs to be illuminated before we leave this section. It is the effect of "*land enclosure*". This term used in this document refers to the situation where most of the valuable and useable land in any community has been allowed to become privately owned. In addition, this ownership has also allowed *landlords* to keep land out of use so that they may speculate in land values and make a living without working; i.e. the ownership of more land than the person requires for their living. This is my full description of "*land enclosure*".

Let us see how this affects the earnings of the people in general, by comparing the effect of *land enclosure* on chart 1 above before (chart 5) and after *land enclosure*.(chart 6)

I have added only the *tax* payable to chart 1 above, which is now chart 5. Similarly I have added the *tax* to chart 4 above which is now chart 6. With chart 5 the land is free (i.e.

not enclosed) and each *occupier* will earn different *wealth* due to the phenomenon of site position and number of customers, as shown previously.

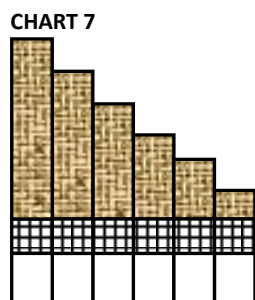


In the situation where land is free (chart 5) any person may occupy a site which would give the least standard of living acceptable, shown as arbitrarily as 40. If any person did not wish to work for themselves on a site but was happy to work for the *occupier* of site A (for example) he or she would not work for less than could be earned on a site of type F. This amount we could call the "least earnings".

When the land becomes enclosed (chart 6) the situation is very different. Sites are now only available if the *occupier* is willing to pay *rent* to the *landlord*. But the payment of the *rent* means that the earnings will be reduced by the amount of the *rent*. So such an *occupier* would need to work harder or if lucky could occupy a site type D where the earnings may provide a reasonable living even after paying the *rent*. This shows clearly that *land enclosure* will create poverty; simply because a proportion of the labour (earnings) of each person now goes into the coffers of the *landlord*; who does not work for his living due to the ignorance of the community in permitting land to be owned. Non-land owners are now not working for their own survival but also for the rich living of the lazy *landlord*.

The situation shown on chart 6 above would only be true if *land enclosure* followed on soon after land had previously been free, as with the American scenario described above. But in time, and in all communities where land had been privately owned for centuries, the situation of poverty would become worse.

Chart 7 below is more representative of the situation of full and established *land enclosure*, where there is no recognition of the *land duty* or for the *landlord* to pay anything to the community when the land owned is held out of use.



- VI - Land does not need to be owned for it to exist.
- X - Where there is *land enclosure* the land prices will increase.
- XI - The land or dwelling price is also related to the 'left over' wealth.
- XIV - Unused land considered as private property causes poverty.

Here we see that the *landlord* can now command the maximum *rent* for any site because the non-landowners have no other choice but to occupy sites which require *rent* to be paid. Hence their earnings are below the "least".

In this situation all the people who are not *landlords* will be left with the reduced earnings situation, both if they *rent* a site or work for others.

Let us examine this situation a little more fully. A person is born into a community where *land enclosure* is fully established and not opposed or questioned by the population generally. Hence that person grows up from childhood into adulthood, faced with being

one of the landless majority, accepting without question that this is the right and normal way for a human community to exist, (read Appendix 1 where I describe the “*blueness of the sky*” syndrome). Here there is a blindness in connection with the natural situation I have described above, where land is provided free by Mother Nature for all human beings to benefit from. Even if that person is told or studies and discovers that land does not need to be owned for it to exist or that land would still be there even if *landlords* did not exist; he or she would still be somewhat blind to the true situation; which I describe as an illusion that land is actually owned privately. Established illusion does take on the quality of being the truth.

This so called owning of land is only a belief, as with the concept that the sky is blue. But however convincing the situation appears to present itself, the truth is - *land is never truly owned by any human being* - it only appears to be owned because the community has agreed to the idea and has permitted it. Where this belief is either suspended or cancelled in any community, as we have seen with Spain, Zimbabwe and France etc. (see page 17 below), then a previously established land ownership has been revoked. This is proof of the illusion that I have stated above.

To believe that land is owned is as ignorant as the belief that the USA has staked claims on the surface of the moon. For as little as US\$30.00 anyone can become a lunar real estate owner of 1 acre of lunar landscape. Perhaps my readers were not aware of this. Check it yourself and you will see I am not joking here. The main fault with this idea of owning the moon surface is that there are no potential tenants from whom to ask *rent*. Hence, for all the earthly advantages of becoming a *landlord*, ownership of lunar acres is a complete illusion. Some fools believe in it; as most people do believe in absolute ownership of land.

It is easy to see that for our person born into an established situation of *landlord*-ism on earth, that it could become really attractive to aspire to become one of those privileged people and own land, become very wealthy and not need to work for a comfortable living. Why therefore would such a person oppose the idea of absolute ownership of land? This aspiration (which is appalling human greed) coupled with the belief in the illusion of private ownership of land is how it has become self-perpetuating. Surely it is obvious that if we all became *landlords* so that we need not work, then the human race would have ended due to no food etc. The human mind is very prone to absolute belief in illusions.

Human communities who wish to progress and aspire towards the eradication of community and individual poverty need to break this cycle of belief in private land ownership. And combine that bold step with assessing and applying the *land duty*. Then both the community and its citizens would not know poverty. The natural *wealth* generated by their living together would be theirs. And there would be no need for *tax* havens and no need (or possibility) to seek *tax* evasion.

Such things as protection for established use of land and occupation of it need to be provided and included in the laws of all countries. Especially where we may introduce laws which restrict *landlords*. But rights to ownership of land must be coupled with the corresponding obligation to return the land *duty* to the community.

The universal declaration of human rights does not mention in any way that we have a right to a place for our dwelling. However in Part 1 Article 8 of the UK Human Rights Act there is the following statement under the respect for private and family life.

“Everyone has the right to respect for his private and family life, his home and his correspondence.”

Since the word “home” implies a building which in turn implies a site or plot on which to have that building, there is apparent protection for the occupation of land. But only

implied here not openly and honestly declared. This universal declaration seems to support the occupation of land as previously mentioned in this paper. But it does not infer a right to have a home. Presumably there is the false assumption that everyone will have a site on which to live.

But in Part II Article 1 of the same Act, there is the following clause relating to the application of our human right to "Protection of Property" - the peaceful enjoyment of property; which could be land and buildings - i.e. implying the right to own land and enjoy it.

"Every natural or legal person is entitled to the peaceful enjoyment of his possessions. No one shall be deprived of his possessions except in the public interest and subject to the conditions provided for by law and by the general principles of international law."

"The preceding provisions shall not, however, in any way impair the right of a State to enforce such laws as it deems necessary to control the use of property in accordance with the general interest or to secure the payment of *taxes* or other contributions or penalties."

Hence, although we as individuals have no right to a site for our dwelling, there is an implication that *landlords* have a right to keep and enjoy their "possession". Yet the state has the right to request a payment from that *landlord*. This could be the *land duty*.

What we need to do is add to this list of rights some corresponding duties i.e. to pay the *land duty*. Also to add the right of any human being to be able to have an area of land on which to live and work. Being that we are all by nature land animals, how have we missed the need to live on the land as a basic human right? Such a fundamental right cannot be ignored.

Returning to the full *land enclosure* situation (chart 7 above) any non-land owner would have all the natural needs of any human being; the need for a dwelling and the need for a place to work to earn a living. So fundamental are these two needs that all available *wealth* (earnings) would be used to acquire them. This situation was previously encapsulated in the phrase "*left over*" mentioned in many places in the above text. This squeezing of the available funds from ordinary citizens is what has caused poverty throughout the world. Because both house sellers and *landlords* selling or *renting* work space, in a *land enclosure* community, will both sell or let to the highest bidder, causing all non-land owners to find as much *wealth* as possible so as to compete for *renting* land against all others who wish the same.

If we couple this squeezing situation with the fact that in a *land enclosure* society the earnings of all have been reduced to become lower than the least needed for a comfortable living, we can easily see how such severe poverty has arisen where those same people are willing to work hard and more hours than really necessary so as to survive in community. Such is a community which supports the illusion of private land ownership without the corresponding duty for *landlords* to keep all land in use and to pay back to the community the full *land duty*.

Now that I have made clear the true status of *landlords* in human communities, perhaps we need to decide how a just human society should deal with its *landlords* after the decision has been made to insist on the payment of *land duty*.

What Should we do With the Landlords?

Many countries around the world, following the concept borrowed from Europe, have placed both their communities and populations into poverty by agreeing to absolute ownership of land areas. What can be done to rectify this mistake? We need to stop believing that *landlords* are above all of us.

In many countries, especially the UK, the landowners are thought to be special people. Dukes, princes and other high society people. It is even assumed (incorrectly) that these people are not subject to the all the laws which the 'common' people are. As if their special position of being a *landlord* puts them onto a higher pedestal above the law. But the truth is, if we apply the above discoveries, *landlords* are really some of the most despicable people in the community. They do not work for their living, they have a rich and comfortable life only because others work to earn *wealth* and pay the rich ones *rent*. What can be done to reverse this injustice?

In France, more than two hundred years ago, there was an uprising of the common people against the rich people. One of the issues in this uprising was that the Christian church people owned more than 10% of the area of the whole of France. This is an enormous area of land to own. It would have been about 54,000 square kilometres; nearly one and half times the area of the whole of Switzerland. So as to make an attempt to quell the uprising of the people it was decided to sequester this land from the Christian church and redistribute it. So the church *landlords* were deposed. The absolute ownership of land was not respected. However, the same mistake was made again. The land was sold to the highest bidders so as to raise funds to pay off France's national debt. I say mistake, because there was a golden opportunity for the French to have respected the land and only to have allowed its occupation, not ownership, by those who would use it to benefit the community; and not keep all the *wealth* created from it to themselves.

So where some form of land ownership is believed in, deposing *landlords* and replacing them with alternative *landlords* is not the answer. If the truth was known, the French national debt had only arisen because the Christian church had demanded *rent* from the French workers for much of the 54,000 square kilometres. This *rent* was the *wealth* of the community, but had been stashed (stolen) into the coffers of the Christian church.

It is not my wish to make this paper into a religious document, but the person the Christians deem to follow did say, "Verily I say unto you, that a rich man shall hardly enter into the kingdom of heaven." (Matt.19:23) and he followed that by stating that it was virtually impossible for a rich person to come close to God. If the goal of the French Christians then, was to find their God in their lives, then they were not doing what their founder recommended, by stealing the *wealth* of their country and plunging that country into a huge debt. Maybe this is why the French people thought it was a correct and just action to take back the land. But they did not take back the *wealth* stolen and accumulated by the Christians. This would most likely have paid off their national debt.

How hypocritical and unintelligent was that action of the French people? Firstly they stopped respecting the absolute ownership of land; and in the same breath they sell it again to future owners. How many of those new owners wondered how long it would be before the land they had bought would be taken back again? Putting a price on land acknowledges that it can be a source of *wealth*. How was it they did not see that the *wealth* from the land could be a source of community funds? Instead they once again imprisoned the land into private ownership and thereby allowing the owners to keep the *wealth* generated by the community. This was same thing the Christian church had done for centuries. What a missed opportunity.

The reason that Europeans, and all countries which have followed the European idea of land ownership, have all plunged their nations into huge national debt, is that they changed the opening words of Psalm 24, "The earth is the Lord's and the fulness thereof." to mean, "The earth is the *Landlord's* and the fulness thereof."

The surprising thing is that those words from Psalm 24 are engraved in the stonework of the main frontage to the Royal Exchange building in the City of London UK. A building created to trade *wealth* from one community to another.



DETAIL



THE ROYAL EXCHANGE - LONDON

It seems the designer of this building, Sir William Tite, was in some way aware of the importance of the *wealth* (fullness) which arises from the land; and that this *wealth* does not belong to any specific human being. Especially not the *landlord*.

In this same city high end office *rents* per year in 2019 are around UK£82 per square foot. Which is about UK£863 per square meter. In the outer fringes of Greater London (12 miles away) they are about UK£23 per square foot. A ratio of around 3.6:1. But if we wish to compare the yield from the land itself we need to compare the number of floors of space per building (and perhaps the area of floor per worker). In central London some buildings are easily 32 storeys, whereas in the outer areas they are normally not more than 8. A ratio of 4:1. Hence the comparable *wealth* from one square foot of land in the centre to that in the outer area would have a ratio of about 14:1 or 15:1. Now we all know how much of this difference in value has arisen; i.e. from the many additional facilities and benefits provided by the community and the fact that there are many more customers. Neither of which were created by the *landlord*. Although it is true that someone has invested a lot of money in the construction of the buildings in each location; also remembering that we are using a mental laboratory and that in reality there is more effort on the central sites as there are more workers on the same area of land. Also office space per worker would likely be more in the outer area offices.

Incidentally the *rent* for undeveloped land, i.e. for grazing, just outside the Greater London area is about £0.15 per square foot per year. A factor of more than 17,000. This confirms my statement above (in 'My Land or Not') that the same area of land is many thousands of times more valuable in the centre of a city compared to the same area of land some way outside. Now my readers know why.

How far have we got in deciding what to do with the *landlords*? Well it is clear we are never going to remove them from society altogether. If their two most objectionable traits are that they steal the *land duty* and do not contribute to the community by working, then we can combine these two and remove both. After all they are human beings and they will surely live with less guilt if they worked for their living. And, for example, we could end the centuries old hatred of *landlords* which exists in Scotland UK, and I am sure in many other places.

Hence my suggestion is that where any community wished to recover the *wealth* generated called *land duty* from all the trade and commerce in society then the *landlords* could be legally given the job of *tax* collector - i.e. collect the *land duty*.

Assessing Land Duty Values

If we had a situation like the one described above of large numbers of people emigrating to a relatively new country which was not overpopulated, then we could start afresh. Then make laws that no land could be owned, but it could be occupied for personal and community uses. Also that people could register their occupation of an area of land and state the reasons for the area occupied and the proposed trade or other use which it would be put to. The agreed area and location could be legally registered for the persons concerned and the occupation would be protected by law.

Hence there would be no need to have land ownership. If the person needed to move to another location they would give up their right to occupy and the area would revert to the community as a stock of unused land waiting for a new *occupier*. If they had increased the value of the site by adding buildings then these could be valued and the *occupier* compensated by the community. No sale of land would be permitted since it was not owned. Also no sale of legal occupation certificates would be permitted, since this would eventually revert to a form of land ownership; and all the attendant evils which come with it. The new *occupier* would have to make a financial deposit to the community of the value of the buildings on the site.

The issue of a land occupation certificate would require a legal agreement to pay the *land duty* which had been assessed for the area concerned. Hence we come to the tricky subject of assessing how much land *occupiers* need to pay.

But we do not have this pristine situation of starting afresh and we need to consider what we should do where communities have the concepts of enclosure and land ownership and are bedevilled with *landlords* and the poverty which goes with these things.

Firstly the leaders (governments) of any country need to have a land registry of all areas of land which are needed and used by the community for dwellings and for trade or commerce. Clearly areas such as swamps, deserts, mountains etc. do not need to be registered since there would be little or no demand for people to occupy these areas. Public notices should be made to invite *landlords* to make sure their land areas are registered in their name. This would apply to all who used land for dwelling purposes and had purchased their home and land on which it stood.

Then each person who claims to own any area should be registered alongside the land area in the registry. After this is done any areas not claimed to be owned should have a notice installed on that land stating that the area will revert to a community stock of unused land after a period of time (say one year). This would include and buildings on that land. A public announcement should be made so that any *landlord* or land owner who lived in another country, or had not come forward to register their ownership of land would know the legal situation. After the allotted time had elapsed all unclaimed land (including buildings) would revert to the common stock and become available to anyone who wished to make a claim for an area and agree to pay the *land duty*.

The next step is the tricky one. Each owner of any plot of land would need to declare what annual *rent* they would ask for the land and any buildings on it. This declaration would become part of a legal obligation to charge the *rent* stated and not more; nor to charge to the tenant any other regular payment not called *rent*. Where the land area was an owner *occupier* dwelling there would clearly be no such legal obligation to charge *rent* - but the declaration would assist valuation assessments. Such declarations could become an annual requirement, or every three or five years, depending on the nature of the community.

It would be known by all that these declarations would become the legal basis for assessing the *land duty* for each area of land on the register. Hence those responsible for the

register would need to begin a comparison exercise to see where any land owner had tried to undervalue their land to avoid paying a higher *land duty*. The local land registry officials should have the legal power to make a higher assessment where thought necessary. The *landlord* or land owner would correspondingly have the right to appeal against the increased assessment. This is the first step, and an important one, of preventing *tax* avoidance. The land cannot be hidden, if the value of it could be assessed by the community where necessary, then the land value and the subsequent *land duty* also cannot be hidden. Any failure of a *landlord* to pay the *land duty* required would legally have to forfeit their right to own the land. The absolute ownership of land being not legal, and now part of the law of the community.

If *landlords* tried to increase the *rent* to make the tenant pay the *land duty*, this should be made illegal. However, it is clear that *landlords* are now becoming *tax* collectors and that eventually they may be paying most of the *rent* in *land duty*, keeping only enough to give them a living wage. This is why the assessment of *land duty* percentage needs to be carefully and slowly handled. Gradually it would become clear that ownership of land and its value are not so advantageous to *landlords*. But there is nothing to prevent them from owning the buildings on the land and gaining some income from the value of the accommodation which the buildings provided.

The value of the building on any site has two main factors which give it value, the quality (type etc.) of the building and the location. These two need to be carefully distinguished so that the portion of *wealth* arising from the building's use, and included in its valuation, which is really *land duty*, can be accurately and reasonably assessed. The remainder being retained by the one who had invested in the development of the site, so as to repay them for their investment and ensure the building is well maintained.

Review of Land Duty Assessment

Let's now summarise the order of events discussed above to show a typical process of restoring justice for any community that wished to eradicate poverty.

1. Establish a land registry of all areas of land required by the community.
2. Pass laws to control and regulate all the matters here below, relating to land.
3. Issue public notices for *landlords* and owners to register their entitlements.
4. Install notices of community reversion of land for all unclaimed areas.
5. Make public announcements relating to the reversion notices.
6. Obtain from all registered land owners their assessment of the *rent*.
7. Make a review of all declared *rents* so that fairness can be applied.
8. Adjust all *rents* for all areas so that all people can know the situation.
9. Prepare a schedule of the value of buildings and the value of the land area.
10. Assess the proportion of *rents* declared to form the *land duty* in each case.

After these stages have been mostly completed the final stage is to get the *landlords* and any others who use and occupy land to pay the *land duty*.

Applying the Land Duty to Landlords

When all (or most) of the land values have been finally assessed the community should then fix a percentage of that value as *land duty* maybe 5%, to begin with. This need not apply to owner occupied dwellings, as in most cases such people would also be paying a local services *tax*, perhaps (as in the UK) related to the size of the dwelling (called council *tax*). For the other sites the collected *land duty* could offset or replace such *taxes* as those on profits or earnings of the population. After all if the community is now collecting additional revenue from *land duty* then the burden of *taxation* could be reduced on people generally. The sort of *taxes* which should be reduced are those which can be avoided by accountancy

methods or those related to profits of income which can also be hidden or otherwise concealed. This way the community need not incur so much expense in assessing profits or income or by seeking out those who are avoiding to pay *taxes*. After all the earnings of each citizen and the profits of each company are really private information. The government does not need to enquire about these things when the *land duty* has been collected.

In Europe all member states have a legal duty to impose a duty on manufactured goods call value added *tax* (VAT). This *tax* has its origins in France and has some similarities with *land duty*, because human activity on raw materials increases their value; which means it became taxable - in the same way is it human activity which increases the value of land. Hence the *land duty* could replace VAT.

Also with a *tax* system as above, the country would increase the incentive to work harder and produce more. Why? you may ask. *Taxation* on my production or on my earnings means that if I work harder, produce more and get more pay or profit, then I loose a large portion of that in *tax* to the government. If all or most of the increase in earnings can be retained, then I am happier to work harder etc.

Year by year the *land duty* can be gradually increased and the other avoidable *taxes* can be slowly reduced and finally eliminated. Gradually, existing communities can begin to collect all the funds needed to run the country in such a way that payment cannot be evaded by those who should pay.

Where *wealth* is created by such activities as stock exchange sales, investment banking and internet activities; all which generate *wealth* out of proportion to the time and effort involved, then the community needs to make an assessment of how the location chosen to carry out these activities had conferred an advantage on the business by giving the business owners access to an increased number of customers.

Such sites generate huge *wealth* simply because they have a large volume of trade made possible due to the size of the community. An assessment needs to be made of how much of such *wealth* is effectively *land duty*.

The Effect of Land Duty Collection on Existing Taxes.

In the UK the following *taxes* are the main ones levied on society. Some are for services provided for those who use such services (marked 'S') others are to raise funds for the running of the country (marked 'F'). Also marked 'A' if it is easily avoidable or evadable, and 'a' if it is not so easy to avoid or evade.

No.	Tax	Type	
i	Income <i>tax</i> - you earn more you pay more.	F	A
ii	National Insurance payment - pays for health issues, work injury etc.	S	
iii	Corporation <i>tax</i> - <i>tax</i> on company profits - more profit you pay more.	F	A
iv	Road <i>tax</i> - for all vehicles which use public roads.	S	
v	Value added <i>tax</i> (VAT) - a percentage of the price of goods.	F	A
vi	Council <i>tax</i> - payment to local authority for services etc.	S	
vii	Fuel duty - added to price of petrol or diesel fuel.	F	a
viii	Stamp duty - %age <i>tax</i> on the purchase of a home.	F	a
ix	Death duty - <i>tax</i> on value of deceased persons estate.	F	A
x	Excise duty - on such things as alcohol and tobacco.	F	A
xi	Business rates - on commercial use of land or buildings.	S	
xii	Landfill <i>tax</i> - payment where refuse is deposited on the land	F	A
xiii	Betting duty - <i>tax</i> on the unnecessary activity of gambling.	F	
xiv	Insurance premium - percentage <i>tax</i> on any insurance.	F	

The above shows the approximate picture of *taxes* in the UK. There are other *taxes* but the above are enough for the purpose of this mental laboratory on funding human societies. Many other countries in the world could show a similar list. *Taxes (i)* and *(iii)* are both detrimental to the full capacity of any economy. Why? you may ask. The fact is, as a disincentive to workers to work more or to producers to produce more they stem full production; simply because the more they work the more *taxes* are imposed, either in the form of income *tax*, *tax* on company profits or corporation *tax* on companies; thus holding back full production. This is the reason that people in general would avoid such *taxes* if they could; and they do often seek ways to avoid paying.

In the UK *tax* avoidance is not illegal but *tax* evasion is illegal. But if the income from these *taxes* was replaced by a suitable percentage added to the *land duty* then there would be no need for avoidance or evasion; thus fulfilling paragraph 2 of my preposterous **Proposal** section above (page 2).

We could apply a similar strategy for *taxes (v)*, *(ix)* and *(x)*; raising the *land duty* to cover for this revenue. Thus both saving any national economy the expense of seeking out *tax* evaders and bringing in the full amount that the government was seeking to raise from such *taxes*. Land and *land duty* cannot be hidden, hence the funds would be realised.

Those *taxes* for services marked *(ii)* and *(iv)* need not be changed since they are not easy to avoid and can be adjusted to cover the costs of the services they are applied for. However, the two related to the use of land and buildings *(vi)* and *(xi)* can be adjusted in respect of the amount already paid for *land duty* such that the service aspect of the charge is covered.

The above is only a suggested beginning, such that any society which had not previously applied the concept of *land duty* can begin the process. There is no doubt that any community which is bold enough to devise a way to introduce *land duty*, then their country will prosper more and there will be a reduction in homelessness and poverty.

Examples of Applied Land Duty

Estonia has introduced what it calls a "Land Value Tax"; *land duty* with another name. The *wealth* raised from this is used to fund the local communities. One side effect of this has been that the proportion of owner occupied homes has reached 90%. This is because the previous benefit of being a *landlord* and letting homes to others, has become reduced. After this happened the *landlords* began to sell their excess homes to others and invest the money in other things. But the application by Estonia of the *land duty* has not been fully embraced. The government still seeks to receive *taxes* from personal income and corporation income (commercial profits). These are evadable *taxes*, whereas the *land duty* (Land Value Tax) cannot be evaded. If they were to offset business and personal income *taxes* with an increase in the *land duty* then their citizens and businesses would have a greater incentive to produce more or work harder; without the threat hanging over them that "the more you earn the more *tax* you will pay". The country needs to dump this outdated approach to taxation which creates a greater need to avoid paying the production *taxes*; and acts as a disincentive to work harder and produce more.

There is a natural sense of injustice in all citizens of the world that they should pay more *tax* only because they are willing to produce more. Everyone knows that it does not cost a government more in expenditure when more production is created; hence the injustice of having to pay more. Hence in many countries it is almost a natural right to avoid such *taxes*.

Denmark also has a land value tax but with the value of the improvements not included. The *land duty* (called land value tax) is based on a yearly assessment of the land value; this *tax* is assessed between 1.6% and 3.4% of the land value. Another application of *land duty* in Denmark is the *tax* on owner occupied dwellings. This can be 1% or 3% if the house is above a specific value. It appears that the Danes recognise that an element of land values should be returned to the community. Yet the government still do *tax* income and company profits. As mentioned above, they have missed an opportunity to reduce the avoidable *taxes* and create a *tax* environment to incentivise higher production.

Lithuania, Taiwan and Russia all have a form of *land duty* (land value tax). But as above they have not fully utilised this form of *tax* so as to reduce the avoidable *taxes* and to increase the incentive to produce more.

Conclusions

I - Man is a land animal and requires land areas to carry out his living.

It needs no proof that we need land on which to operate for all the important aspects of our lives. It is the recognition of this fact which has motivated the greedy (and lazy) people who have become *landlords* to restrict the access to land by enclosure of it and to charge the maximum *rent* they can get from those who desperately need land on which to live, work and pass time in the pleasures of human life. This paper recommends that *landlords* are made to pay the full *land duty* and to work for their living in some way determined by the law of the community.

II - Land is an element which is provided free by Mother Nature.

Again no proof is required for this fact. This is the real meaning behind the statement "The Earth is the Lord's and the fulness thereof." Mankind is the image of its Creator hence to assert that the land belongs to that Creator is to inform us that we did not create the land and that it belongs to all equally. Hence the Universal Declaration of Human Rights should not exclude the vital birthright which all have - which is a land area on which to live.

III - Land is not *wealth*, a commodity or a product.

To treat land in itself as a source of *wealth* is one of the greatest mistakes that any human community can make. Hence the buying and selling of land areas or speculating in land values should be outlawed by any just and honest community. Yet the value which land acquires arising from principle I above, i.e. from the activity which human beings carry out on land, needs to be recognised. This is not a difficult thing to assess.

IV - Land areas cannot be hidden but can be imprisoned.

If the value arising from III above was used to assess a *land duty* then the problem of *tax* evasion will be reduced or even eliminated. Income and profits etc. can be hidden and due to the innovation which all human beings have, any methods derived by governments to seek out and recover hidden income etc. will always be countered by even more ways difficult to detect. Human communities should not be wasting their time and resources on preventing *tax* evasion in this way. Instead apply the full *land duty* to raise the funds needed.

V - The concept of private ownership of land is a false idea.

As has been explained above, no human being does actually own land. Hence the concept that any person or organisation can own or hold land which they do not require to use; and to hold it to the exclusion of others who need it or could use it; this should be made illegal in any just and honest community.

VI - Land does not need to be owned for it to exist.

Hence it follows that such a just community would have clear knowledge that it does not need *landlords* for the land to be fully available and used to its best purpose.

VII - Land values are not created by individual human beings.

The many examples given in the text above show that it is the coming together to live as a community which gives different areas of land a higher or lower value. And that this is due to the collective actions of the various members of the community in carrying out their business and normal living activities. No one individual can create this range of values which land acquires. It arises like magic as the community grows.

IX - Land value increases when there are more potential customers.

This increase in the value of land is in many cases simply due to there being more customers in one situation or position than there are in another position. Hence those who wish to increase their business customer base would be willing to pay a higher *land duty*. In the past this has been paying the value of the land into to the bank of the *landlord*. Applying the *land duty* sensibly would bring that *wealth* back to where it belongs. Back into the community which created it, not into the bank accounts of those who did not create it.

X - Where there is *land enclosure* the land prices will increase.

We have seen that where there are no options for citizens or traders to occupy a vacant site for their own purposes, their only option is to pay *rent* to a *landlord*; or purchase unused accommodation from an owner. If they pay *rent* to a *landlord* it means that part of their earnings or profits are spent on paying someone who does not work for the community. And since we know that *landlords* will always try to get the maximum *rent* then this will lead to poverty. Prices increase when there is no land available to occupy.

We must recognise that when goods or services provided by a trader are paid for, that the money paid is recycled back into the community; because the trader needs to spend the money on products or workers. Hence the money paid for the service, benefits the community as a whole. But money paid to a *landlord* has no guarantee that it will all find its way back into the community. It may well find its way to a *tax* haven where it is useless. Hence *landlords* not only steal the *land duty* they also prevent the community from increasing its prosperity. This leads to poverty of the community as a whole.

I have seen, in both Turkey and India, young men with a few square meters of land in a public highway or public place, where there is no *rent* to pay to a *landlord*; and they make a living for themselves and their family. On that small space they may have a stall table or a small workshop and from it they do all their trade. In the UK this kind of trading is illegal; hence there are many young people unemployed and depending on handouts from the government for their living. So long as it is regulated to suit the trading controls required by the community there is no harm in allowing such trading. It would reduce poverty and unemployment in one stroke. But in the UK even public land is effectively enclosed. If the *land duty* were to be applied correctly then there would be many privately owned sites, currently kept out of use, which could be used for dwellings and trade. This would reduce homelessness, poverty and unemployment in a natural way.

XI - The land or dwelling price is also related to the '*left over*' *wealth*.

We have to realise that a space on which to live or run a business is fundamental to all human life. Hence when all the useful land in a community has been enclosed or privately owned, then new generations of people will be born landless. Hence spaces have to be rented from *landlords* or purchased from those who have land/buildings which they no longer need. The price agreed, in a situation where there is a short supply, will always go to

the highest bidder. This means the desperate landless person will be forced into poverty, since they will need to use all the *wealth left over* from their situation in life so as to pay for accommodation. This is the evil that landlordism has inflicted on all peoples.

XII - Increasing the 'left over' *wealth* will raise the bidding for price.

Governments who have noticed the poverty of the landless people in their community have often sought to give financial help to them. This often comes generally in the form of *tax* relief or other ways of making funds available to the poor. All this does is to make their *left over wealth* greater. This raises the price that a person is able to pay. Hence the *landlords* or sellers of accommodation will agree to the higher bid. This does not help those who are in poverty. The only way to remove this kind of poverty is to strike at the root of it - which is the whole belief in the illusion of land ownership combined with not recognising the need for all to pay the *land duty*.

XIII - *Land enclosure* excludes others and raises the price of central land.

It is clear that where it has been allowed for people to own more land than they require, (*land enclosure*) then vast areas of land are consequently held empty and out of use. This often applies more to land near to town or city centres, where it is obviously more valuable. Hence the false shortage of available sites will raise the bidding prices and increase the poverty of non-land owners. The basis of this practice is human greed. Those guilty of this immoral practice should not be venerated (i.e. as important *landlords*) but instead they should be made illegal; or at least made to pay the full *land duty*.

XIV - Unused land considered as private property causes poverty.

I have stated over and over that the dark side of private ownership of land creates a rich and poor divide within a community. All the while the greed remains in any one (even in the non-land owner) that ownership of large areas of land is desirable, then the devilish double of land held out of use and people poverty will persist. Every citizen, the poor, the rich and the politicians need to free themselves of the desire to be landowners. It is basically unnatural. No one animal in nature tries to possess more space than required.

XV - Those who control land for *rent* need not work for their living.

Human society succeeds and becomes harmonious and prosperous when all are willing to pull their own weight in contributing to the whole community. Those who have only the desire to own land and not work for their *wealth* are drones in society. They are a cancer which we all need to eradicate. But this cannot happen all the while societies continue to believe in the illusion that land can be privately owned instead of being simply legitimately and legally occupied

The above understanding of the true source of both *wealth* and the addiction to it (see Appendix 2) should produce solutions to the problems which have troubled the economies of so many nations in this 21st century. The above knowledge is the correct way to understand the addiction to excess *wealth*, land ownership and all those other subjects which have caused the poverty of both citizens and governments. This requires great courage and conviction by the leaders of nations. Where democracy of some kind prevails in any nation, then the electorate also have a responsibility of understanding the above statements and voting for those candidates who display a willingness to implement a policy of increasing their nation's *wealth* through a proper application of recovering the *land duty*.

This is the simple solution to the situation where *taxes* are not being paid or recovered.

Appendix One - Karma, Mother Nature and Human Blindness

Many readers will either not have met the concept of karma, or because it does not have Western academic origins, be sceptical or otherwise unknowledgeable about its significance or its true origins. This Appendix is aimed at partially closing the gap of knowledge (or resolving the doubts) about this important and relevant subject. Relevant that is, to the theft of the *wealth* belonging to other people and the payment of the debt of that action.

On a clear sunny day all people on earth see a bright blue sky. But we should all know that there is no blue pigment or colouration in the sky above us. If there were blueness up there, then at night the stars and moon would appear to be tinted blue. But they do not look blue. This is clear evidence for anyone who thinks about it, that the sky is not really blue. The evidence is there for all, but we either do not consider the evidence or if we know it, then during the daytime we forget it and still see blueness of the sky and believe it is blue. There is nothing wrong with this situation, it is quite normal. The knowledge of the truth does not take away the illusion. Hence we may erroneously believe, "The sky is blue."

In a similar way we all believe that we are our physical body only. Yet most people use the expression 'my body'. This implies there are two entities 'me' and 'body'. We also should know, from what medical people tell us, that about every seven years or so every cell in the body has been changed for new ones. Yet who senses or experiences that every seven years they are not the same person or character? If this thing we call 'my body', which we think is what we are, changes completely every seven years, and we still experience that we are the same, then it is clear evidence that the human being is not the body. But as with the evidence of the blueness of the sky, the knowledge does not take away daily forgetting. Hence our normal daily experience is that 'I am my body'. This is not the whole truth.

The situation is that every person goes through life and has a completely different individual experience. No one else knows what we each as individuals discover in life through experience of it. Yet we can pass some of it on to others. All can gain a broader knowledge of human experience by learning from others. This is the basic principle of sending children to school. Those who know more are given the task of teaching what they know and have experienced to the young generation so as to widen their knowledge base. This way they learn what they did not know. We as adults can continue to do that.

If there are experiences which are rare and very few people have them, this does not mean that knowledge of them is (or should be) disregarded. For example, relatively few people have climbed to the highest mountain in the Himalayas. If we wish to know something of what it is like, we need to listen and trust those who have been there and can relate that experience to us. The vast majority of us rely on their knowledge if we wish to know about that specific experience. In the same way we can know more about our true self.

I had in my life a clear experience that the above statement of 'the human not being only the physical body', is in fact true. In 1956 when swimming in the sea I drowned when overcome by large waves. When the breath stopped, myself or my sense of being (some people may say 'soul' or 'true self') left the physical body and stayed around the area for a short while. In a way which words cannot describe, I was aware of the body some distance away from me, lying face down on the beach when washed ashore. A man who had been sun bathing there, jumped up and began to push rhythmically onto the chest of that dead body. Then the breath started to come back and I knew that there was no choice but to return into the body. Then the experience of revival took place.

I am not the only person to have experienced such an event. Many have spoken of being in a hospital operating theatre and leaving their body and watching from above, before returning to that body when it had been revived. Other similar experiences have been recorded by many people. Hence anyone who wished to have evidence that the human being is not the physical body only, then there is plenty of evidence for those who seek it. As with the mountain climbing experience above, we need to trust those who can speak of that which we have not experienced. In ancient times in the Indian sub-continent such knowledge was called Veda. Veda simply means 'knowledge', true knowledge. That which is true about death for one person cannot be different for others.

The Vedas are known to be the oldest scriptures on the planet. They originated at the same time mankind originated here. The Vedas are knowledge from people who have experienced that world into which I went briefly after my body had died. It is very difficult to explain what that higher world is like, because human language is designed to deal with matters of this physical world in which we live. Hence explanations of that higher world are often not easily understood or believed. But that other sense of being does exist within all.

The Vedic scriptures are nothing whatsoever to do with what is commonly called religion. Yet systems of religion have arisen with parts of the Vedic knowledge base included within the way they understand human life. When it comes to knowledge of what happens before each of us is born into a body and what happens after the body dies, the Vedas are the only full and truthful record we have of these things. For those who wish to know more about the journey of the human soul (each individual human being) study and trust in the knowledge contained in the Vedas is essential. The current Western or European based culture does not have any knowledge of this other existence which we have within us, because the West has been obsessed with the material world for many centuries now; constructing a belief that the world experienced by the five senses is the only one.

It is the Vedas which speak of the power of Mother Nature and of Her law of karma. Each soul carries with it the results (or the debt) of all previous actions. These are in the form of a sort of wrapping to the soul. This wrapping contains the seeds of the past life of that particular soul; in the same way the soil of the garden after the winter, holds the seeds of the plants which died on that soil the previous autumn or summer. As the energy of the new life unfolds itself, so the individual personality and character of each human being unfolds in front of our eyes. External circumstances cause the seeds to germinate one by one. Anyone who has closely observed a baby change into a small child and later into a young adult, may realise that there was clearly an individual human being already there prior to all those characteristics gradually appearing. Many of these basic characteristics clearly show themselves within the first two or three years of the child's life.

Not only the seeds of character are waiting to bear fruit. There are also seeds of previous words and actions which have not been resolved. It is these which form the basis of the karma of that individual person or soul. There is little chance of escape from what will happen to that soul once it has become embodied as a human being. Just as we cannot (or should not) doubt the power of Mother Nature as discussed in the above section called "The Nature of Human Communities", we should also not doubt the power of karma; for it is Mother Nature who also controls, administers and regulates the karma of each individually embodied soul. In the same way a letter posted to your old address will find you, She makes sure that the result of past deeds will catch up with you.

It is this power and inevitable outcome or result which was behind my statement in the Introduction to this paper, "Each of these culprits as individuals needs to consider the bad karma which they are storing up for themselves." The divine sage Rumi (Mevlana) who spoke the wisdom in the Mathnavi, knew from his own experience that we all will need to face this at death. In Book 6 from verse 1,450 he explains, " - - - no one who has passed away from this world feels sorrow and regret and disappointment on account of death; nay, but he feels a hundred regrets for having missed the opportunity." This was the opportunity to be a true human being and not a cheat. I can confirm that when any reader does die, it will only be those others still living who will mourn and feel sorrow when the soul leaves the body. The soul who leaves will not become unconscious. Instead the consciousness will be there of what to do and where to go next; taking life's karma along.

Based on the knowledge contained in the Vedas and other scriptures, no person should fool themselves that they can steal the *wealth* of others and escape the final outcome of that misdemeanour. It may be that such a person can avoid or escape the human laws which relate to theft, fraud or other such despicable activity; but as we have seen there is no human being that can escape the justice administered by Mother Nature. But in the same way making statements to say the sky is blue will not change the reality of what it is. The illusion is so convincing that claims of it being blue can easily be made and believed. Similarly no theory or statement that the human being is the physical body only or that Mother Nature's power and the administration of karma are illusory, will change the truth of these things. The result of previous actions will await all human souls when

migrating from this current physical body to go into their next one. I advise all not to doubt this reality. Instead not to "miss the opportunity" as Rumi has warned.

I have stated elsewhere in this document that I do not intend it to become or to be considered as having any religious leanings or application. Here I now reiterate that statement. However, there is one resounding example of facts staring everyone in the face, but being almost 100% ignored, which relates to religion in Europe. This further illuminates my statement on karma above, blindness of which I have attempted to further clarify with the blueness of the sky example. Human beings not seeing truly what is in front of them. The following is clear evidence of human blindness.

The illuminated man who was behind the main religion which began to dominate Europe through the Roman Empire (and later the Holy Roman Empire) made various statements about how human beings should live so as to become acceptable to his basic philosophy and also to be recognised by the One he would have called the Creator of the world. This man's name in Aramaic was Eashoa. Here we examine three of his statements.

He recommended that we should love all people equally as our neighbours, he did not say they should be of the same religion or culture. This love should be as much as we love ourselves. To illustrate this point, he gave an example of a Samaritan who had helped one of a different tribe and religion. Gospel of Luke Chpt 10 vv 25 to 37.

He said that we should not worship *wealth* or possessions and that if we wish to find peace in our lives we should relinquish possessions and give to others. He was clear about this issue when asked about how to find peace and liberation. Gospel of Matthew Chpt 19 vv 16-22. He pointed out that the rich man was completely blinded to his own situation.

In connection with sexual misdemeanours he reminded his audience about the commandment "not to commit adultery". But he extended this principle into the realm of having a mental desire to do so, in the Gospel of Matthew chapter 5 verse 28; where he included even looking at a woman with the desire to commit adultery was a failure.

Love - if we were to love all equally we would never hurt them physically or mentally.

Wealth - if we were not to worship *wealth* then we would not accrue it or steal it at all.

Lust - if we were to control the desire for lust we would not abuse another.

These three messages are a small part of this man's teaching and were preached to all the people of Europe by the religious organisers for more than 1,700 years, prior to the turn of the century in the year 1900 and the many decades of that century. If these religious organisers had done their job properly during those 1,700 years, then Europe would have become a Shangri-La or an utopia in which to live (a perfect state with noble citizens).

Yet in the 20th century we have had, in Europe, the worst examples of Christian killing Christian and killing millions of those from another religion. We have had the worst cases of sexual abuse of others that history has recorded. Also the worship of money or *wealth* of any kind has reached heights that once upon a time no one ever dreamed of. These last two even more so by the very religious leaders whose job it was to preach those messages.

These facts about the Europeans are so very blatantly displayed during the last century and show absolutely clearly that the people whose job it was to have eliminated at least these three things from society, or to have reduce them, have failed in the most abysmal way humanly possible. There cannot be more than 5 points out of a hundred achieved by them.

Why have I said above that these facts have been almost 100% ignored? Simply because both the populations and the governments of European countries have still allowed these same religious leaders to hold high office in their countries. They are given so many privileges and are allowed to continue to take *wealth* from the people to sustain their privileged life. Anyone in any profession or highly responsible position in society would be dismissed if they failed in the same way to carry out their professional function. Yet these religious leaders are still able to hold on to their jobs. This is clearly blindness of the facts presented.

If readers do not agree that this means the people cannot see what stares them in the face, then there is a need for serious personal reflection. This human blindness is my only point here.

Appendix Two - Human Greed

There are three main issues which prevent all human beings from their true potential evolution. They are desires for pleasure of the senses, greed for material objects (including *wealth*) and the hankering for self-importance (includes fame and wanting to be liked etc.) The evolution mentioned above is the potential to become a truly noble human being; this means to be fully honest, truly compassionate and wholly charitable, three noble qualities. Most of the problems in human societies around the world are due to the increase in the first three and not enough of the second three. Wherever and whenever the second three were being manifest in any community, then life for all its citizens would be free of the malaise which we currently see bedevilling all. This appendix is mainly about the second issue of the first three - greed; but here it is greed for *wealth* not for possessions or for food; but the greed for *wealth* may be driven by greed for any of the other material objects.

We should not apply the method of the European religious people and declare the above three (desire, greed and fame) as wrong in any way (i.e. their idea of sin). This approach has never produced any good result in the development of human beings. All it has ever done is to denigrate human life and lead to the persecution of fellow human beings in one way or another.

The Yoga Vasishta (VI 2:97) says, "All people at all times seek their own good as if under compulsion."

Hence in this paper I will declare these three as being perfectly natural. All ordinary people suffer from these three. But I have introduced the word "evolution". It is in this respect, and only this respect, that I shall examine the effect of the three; and look to see if there is any means of escape from the "**compulsion**" towards them.

The driver for these three is one driver for most human activity - it is the attempt to find a happy state which endures (i.e. "**their own good**"). Yet everyone of us has the same experience; that thing or event which gives a sense of happiness or satisfaction the first time we experience it, cannot be guaranteed to give the same degree of satisfaction on subsequent occasions. This we all know to be true. In most cases we eventually find far less joy in that thing which once gave some satisfaction. Yet very few therefore seek to discover if it was the physical thing in the world which gave that satisfaction or whether it was an idea in the mind which gave it the first time; and therefore a different state of mind which prevented it on the second or subsequent occasion when the satisfaction was much less. Yet we know that the physical thing was exactly the same. And it is clear that it is not the physical world which can give us lasting satisfaction. Hence greed arises through an ignorant assumption that more will bring more satisfaction.

In the last century Europeans have thought that bigger and better will make everyone happier. Some examples are bigger opera halls, larger orchestras, larger wins on the lottery and bigger football stadiums etc. etc. The list is endless. Surely people singing, playing music or sport are enjoyable things; but we know (or have not realised) that bigger has only increased the exhilaration of these things but has not always increased that simple joy of experience. Bigger opera halls has meant that the singers have to shout and scream to be heard; damaging their vocal chords. It is no longer truly singing as a gentle art. Larger orchestras has meant that the musicians have had their sense of hearing damaged and can no longer enjoy playing music. Winning millions on the lottery has mainly brought misery to those whose lives were previously free of money issues. We can compare any "larger" with the smaller and simpler originals; and those of us with good memories will see that larger has not necessarily increased the joy or satisfaction which ensues. But the European way is not always the cleverest. European evolution in this respect has not produced true human inner development, due to focus mainly on the material world.

Control of Desires

Until each of us has controlled the excesses of pleasure, greed and self importance we can never truly say that we have grown up into a fully developed human being. We may have grown our physical body to become mature, but until the inner self has also grown up we are still animals. Then when we are inwardly matured we may discover a simpler lasting joy in life. Here are a few quotes from a wise Indian teacher, spoken in 1986 about this subject.

"I think the whole world it is deteriorating. Due to surface living, instinctive living like animals. I agree with this young generation that the older people are living more like hypocrites. We are not giving a good example to the younger generation. We are living like animals and telling them to live like angels. How can it be?" We are not facing facts.

"The wisdom of Vedanta gives you a position to see things as they are, not as we generally see things. The intrinsic nature of things we should see. Otherwise we are just like two legged animals. Let anyone analyse himself and see truthfully. We are living a superficial life just like the animals; carried away by instincts, not by human reasoning."

"We must face facts. We are afraid to face facts and still we want a solution. That is why a solution is not coming, because we will not face the facts."³

There must be many people in this modern world, so full of psychiatrists and analysts of various types, who have sought to get to the bottom of "why?" some people seek to be in possession of huge sums of money (*wealth*). Most of these analysts will be from a western educated background where they base their understanding and analysis of such matters on a few theorists. Mostly in Europe the theories have evolved from the writings of Sigmund Freud (Austrian) and Carl Jung (German); two men of the eighteenth century who delved into matters of the human psyche. Their theories are seriously lacking in the deeper understanding of the subject in Appendix One above - i.e. karma. It is because they failed to fully examine themselves first that they have failed to get to the root of this greed.

If we cannot understand that we all came into this world with a pre-programmed set of habits and traits from a previous visit to this planet, then we will never understand this addictive power of greed. European philosophy knows very little of the true origins of human addictions, any real insight into the subject has usually come from those Europeans who have imbibed some of the wisdom of the East. It is knowledge of the causes behind addiction which will help us here.

There is no other place but the wisdom of Vedanta to get such knowledge; since it is not based on the guesswork of types like Freud and Jung and the legacy of these people. This European guesswork only leads to theories, the knowledge based on first hand experience will lead to true understanding, followed by a solution. This is the knowledge reported in the Upanishads of ancient human insight to our lives. Veda is knowledge of truth based on experience. Veda can apply to any such knowledge.

There is one example in the UK which is similar to the ancient knowledge; it is the understanding of those associated with the Alcoholics Anonymous organisation; known in the UK as the AA. Alcoholics are those people who have become addicted to the effects which excess alcohol has on their body chemistry. They exist all over the world not only in the UK; but it is the UK that an excellent solution was found; and it is very like the beginnings of the Vedanta approach. This approach requires the addict to first accept that they have an addiction which they cannot overcome. The second step is to realise that there is a need to seek help from others. The third step is to practice a method of control and establish a new way of thinking. These are done by accepting the discipline of the AA into their lives. Their list of principles contains such things as - honesty, faith, humility, love, discipline, perseverance and service. This approach based on experience is Veda.

The Science of Karma

The process which human beings go through to become alcoholics is in principle no different to that which people go through with their addiction or lust for excess *wealth*. In the Veda from India it has been known as a science for many thousands of years. There are some Sanskrit words used in my description below simply because no European language has words which are truly equivalent.

The first stage in the process is called *rāga*. This word means attraction to any object, event or experience; also it means the desire for those things. So far not too bad. We all have *rāga* at times.

The second stage is called *lobha* it is more intensive than *rāga*. It has the quality of wanting an **unlimited** supply of the desired thing (excess *wealth* for example). It only comes after *rāga* has been

³ From Swami Satyananda of Vrindavan- from tape recordings of his conversations.

established for some time. This situation is now difficult to pull back from; but not impossible. **Rāga** is also called covetousness or greed. Due to becoming established it will become embedded into the nature of the person and will contribute to the wrapping of the soul when the physical body stops breathing. Such a person will be born with a karma which has the seeds of **lobha** to whatever degree they had satisfied the desires in their previous body. These seeds will become germinated soon after becoming associated with the subject which created them. There is no addiction yet, so there is hope if the right kind of help, knowledge or understanding comes into the person's life.

But if there are no controls on it **lobha** develops into the third stage called **bhāva-āsrava**, which has the quality of not being able to resist the desires. **Bhāva-āsrava** also has the quality of an uncontrolled desire or a compulsion. ("as if under compulsion.") This is now serious and the individual will not be able to stop the situation getting worse due to there being no inner capability of resisting the desired object. **Bhāva-āsrava** becomes an intense form of karma which infects the soul of the individual. What this really means is a (subtle) coating to the soul which adheres to it firmly. The soul itself is truly a divine part of the human being and in itself it can never become sullied in any way. But it will carry whatever is attached or adhering to it into the next embodiment. With such an intense karma the individual has got an addiction.

The final stage is when rebirth comes with the intense karma of **bhāva-āsrava** firmly established. When such a person becomes adult, a short exposure to the subject of their previous addiction will cause a rebirth of the previous addiction. Then the following qualities will predominate :- **Mithyātva** which is perversity of outlook [cannot use human reasoning to understand the situation]. **Avirati** which is absence of any self control [they have given up the controls to the desired object]. **Pramāda** which means negligence of duties and finally **kaśāya** which is an unquenchable passion for the object of the addiction. This will mean all actions of body, mind and speech will be affected when the addiction is in force. Anyone can get into such a situation but getting out of it [like falling into a deep well] needs help from outside. Only when a person has seen the severity of the situation, will they seek help from someone who understands their condition and is qualified to deal with it.

The above is the way human nature has been both studied, understood and applied over many centuries in the Indian subcontinent; albeit that the effect of Europeanisation has now eclipsed that country's culture and practice of what they know deeply within themselves.

People of western style outlook would do well the study the above and make some attempt to apply it in the solution of people's addictions.

[see also next appendix](#)

Appendix Three -

Taken from book 2 of "The Biography of Jesus"
The section called "Teachers, Teaching and Terminology".
Here again this is put forward as a philosophy not as a religion.

The Addictions of the World

In many ways the path towards union with **Bhagavān** (the Creator) is one of addiction. Yet this trait within the human being can lead towards freedom from suffering or to an increase in suffering. Addiction is the cause of most of the world's difficulties and the suffering of many hundreds of millions of people in the modern world. Yet it can also be said that it is the cause of great joy and happiness for many. The message of Isha (Jesus) in his teaching is to tame this trait of addiction; so that the option of freedom (salvation) can be exercised and the option of suffering can be eliminated. So let us briefly examine the subject of addiction and firstly see, if we can, how the addiction of the world causes suffering.

Let us look at the word 'addiction'. In English it is defined with such other words as :- habit, compulsion, obsession, craving or infatuation. Yet the noun 'addict' is defined as :- devotee, fanatic or enthusiast. Here in these two uses of the term we can see the potential for either suffering or for earnestly seeking the path of salvation.

The Sanskrit equivalent word for addiction is **prasakta**. This is defined with such terms as :- attached, cleaving or adhering to, fixed or intent upon, devoted to, clinging to the world, being in love or enamoured. Here again we can see there is the potential for either suffering or liberation from suffering, depending on how the individual applies the human trait which this concept of addiction entails.

This is the key point here; the use by the individual of addiction. The laws of the world fall heavily on some forms of addiction, because it is considered that such forms are the cause of suffering of more people than the addict alone. Hence we have laws which apply penalties to the substance addict (drug user) and those who supply them. We have laws which penalise the person who habitually steals from others, either shoplifters or bank robbers etc. The list of such illegal addictions is large. In many cases the person who is either fined or imprisoned will soon go back to their addiction and re-offend. This shows that the trait within the person has not been addressed or remedied by the penalty; and it shows that it may be a mental or deeper difficulty which the addict has.

There is no such thing as genetic pre-determination or other ways of explaining or excusing this trait in the addict. It can easily be shown that people with the same habits and the same genes, that some do and some do not become addicts. For example the drinking of alcohol is a common habit with many millions of people. Yet they do not all become alcoholics; so it is not alcohol *per se* or the habit of drinking it which causes alcoholism. It is not the physical world which is at fault here; it is in the mind of the individual. It is the pre-disposition in the mind of the person which leads them to excess and on to addiction. This pre-disposition cannot be proved to be genetic. But it can easily be shown to be related to the mentality of the person and may well relate to the circumstances of childhood, while in their mother's womb or may be from a previous life. The Alcoholics Anonymous movement in the UK is a sure example of the mental approach. Their cure is seen to be through applying a new mental attitude, no medicine or physical method is used. Their success is in changing the mental addiction first.

In this current age many hundreds of millions of people are suffering due to addiction. But here I do not limit the term to alcohol, stealing or drugs etc. The number with these illegal addictions are tiny compared to the overall suffering of humanity in this modern age, of huge wealth. There are relatively few people who cause far greater suffering than these illegal things, yet such people are not considered to be acting illegally. Who are they?

Lust for more and more power in one way or another is addiction. Greed for more and more money, wealth or land is addiction. Many politicians and people with large businesses are guilty of these addictions. Stop! and ask the question - "Why, when a person has accrued 5 million dollars (or

pounds) is he obsessed with getting another 5 million? When will he stop seeking more wealth? The same can be asked of power in either business, politics, belief systems or land ownership. Their obsessions have caused the population of the world to fall into relative poverty, landlessness, ill health and suffering. Yet instead of putting these addicted people into prison, the world has been coerced into applauding them for their addictions, from which suffering is caused to those other than the addict. There is a finite quantity of such things as food, wealth and land; hence taking more of these than needed deprives others. All these things, wealth, power, land, food etc. are provided by Mother Nature for everyone to benefit from equally.

We all have one human life to live here on this planet. It does not need proving that we cannot take with us any of the gains which we accrue in the worldly sense, when we leave here. Most of the people who amass huge wealth cannot explain to themselves how they expect to use it all in this one life or indeed why they wanted so much wealth in the first place. Addiction is the only way of seeing and understanding this. Those who achieve great power in politics or in businesses, also cannot explain to themselves how such a power can give them lasting happiness; they are also addicted.

Politics and business rise and fall, come and go like the leaves on trees; all intelligent people can see that fact clearly. But can we all see how desire for excessive power, excessive wealth and excessive land ownership are the result of an addiction? If such excesses are used for the good of all then there is more acceptability of taking excess. But can we see how selfish excesses are the cause of much suffering to people other than the addict? If we could see that fact clearly we would put many politicians and business people either into prison or hospital, until their selfish addiction is cured. Such is the true injustice of this world. Some selfish addictions are punished, but far more damaging addictions, as mentioned above, are applauded and permitted. Religious leaders cannot claim exemption from these addictions in this age. As such they are not acting in the way that Isha (Jesus) recommended that they should act. It is because of their addictions that many religious leaders are as far away from Isha's teaching than anyone could get. The same applies to politicians and wealthy people. The damaging effect of these addictions cannot be removed all the while we elect people to rule us who have secret desires to have these excesses for themselves. It is untruthful and corrupt for leaders to hold to such desires. In the words of Swami Satyananda :-

"The world created by God is not bad, it does not lead to bondage. But the world created on the basis of 'I and mine' that is the cause of all bondage. That is to be illuminated and eradicated. And that would be eliminated by knowing the true nature of Man; what he is."

How do we find the knowledge of the nature of Man?

"Truly the declarations of Sages whose minds are uncoloured (purified) constitute (holy) scripture. And, they who are pure at heart and in whose vision there is no division (duality) are regarded as Sages. The immature (ordinary) person can hope to see the light of Truth only with the aid of a scripture and the knowledge of the nature of an enlightened person." Yoga Vasishtha III : 95

It is only by applying the eternal laws of Isha, and other Divine Incarnations, to our human life here during our brief stay, that the world can be saved from the suffering caused by selfish addictions. This means we should all become addicts of his teaching and not addicts of worldliness, wealth, power, land or property ownership. The least effect of this new addiction will be that the individual who takes it on themselves, will cease to suffer and may well find eternal happiness. The greater effect will be that life for many hundreds of millions of people will have less suffering, when their leaders are honest and true to Isha's teaching.

This can only be effective if we as individuals make effort to purify our own lives. The Chinese saying that, "A large pot can be filled with many drops." is relevant here. People follow the example of goodness.

This is what Isha came here to tell us. But do we have ears to hear it?

From the book "The Biography of Jesus" for details contact saraswati.soc@btinternet.com publishers.