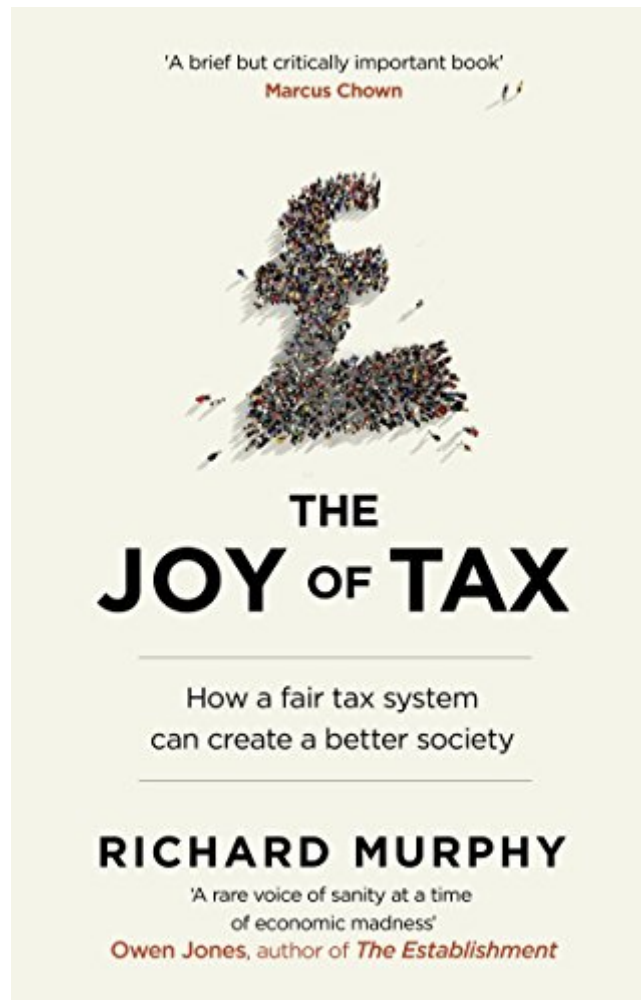




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The Joy Of Tax



Synopsis

'A brief but crucially important book' Marcus Chown
In *The Joy of Tax*, tax campaigner Richard Murphy challenges almost every idea you have about tax. For him, tax is fundamentally about the ideas that shape the sort of society we want to live in, not technicalities. His intention is to demonstrate that there is indeed a joy in tax, and by embracing it we can create a fairer society and change the world for the better. Tax has been a feature of human society for a very long time. Almost no one gives tax a good press even though, as Richard Murphy argues, it has been fundamental to the development of democracy the world over. Whilst we may not like tax very much, in contrast it is clear that we really do like the public services which governments provide. So much so, in fact, that for most of the last 300 years, people have been more than happy for governments to run deficits by spending more than they raise in taxation. 2008 apparently changed all that. The issues of debt, deficits, cuts and austerity have dominated the political agenda ever since. Virtually every aspect of the government's finances and how to rearrange them in the forlorn hope of balancing the books has been discussed in great detail. Despite that, there has been almost no real discussion during this period about what tax is for and how it contributes to the creation of the society we aspire to.

Book Information

File Size: 1277 KB

Print Length: 314 pages

Page Numbers Source ISBN: 0552171611

Publisher: Transworld Digital (October 1, 2015)

Publication Date: October 1, 2015

Sold by: Â Digital Services LLC

Language: English

ASIN: B00Q5TV8F6

Text-to-Speech: Enabled

X-Ray: Not Enabled

Word Wise: Enabled

Lending: Not Enabled

Screen Reader: Supported

Enhanced Typesetting: Enabled

Best Sellers Rank: #1,413,381 Paid in Kindle Store (See Top 100 Paid in Kindle Store) #43

inÂ Kindle Store > Kindle eBooks > Business & Money > Taxation > International #89 inÂ Books > Business & Money > Taxation > International #93 inÂ Books > Law > Tax Law > International

Customer Reviews

Despite not being economist, not British and not familiar with the British tax system, this book gave me insights no other books have done so far. Especially when it comes to understand what money is, how it is created and destroyed. I have thought about money this way before but never as clear and simple as this book suggests. It brings an idea on how GDP is counted and balanced and how growth can be achieved and not achieved. Richard Murphy's conclusions are at some points contrary to what I learned from other books and political discussions in my country. He explains why austerity often opposes the pursuit of national wealth, which is no news but once again in a convincing and comprehensible manner. Murphy discusses taxes purpose and how it forms an effective political tool to bring peace and sustainability to the society. He is challenging conventional thinking and it all makes sense! The book is easy to understand and repetitive in an educational manner, maybe a bit too far. My only complaint is that it could have been slightly more effective linguistically and hence less wordy.

After David Cameron gave Richard Murphys "The Joy of Tax" a bum review at the Tory party conference I ordered myself a copy, after all being ridiculed by the ridiculous has to be a positive? The book opens with a whirlwind history of taxation from the time of the Ancients through the rise of Christianity and on to the present. Murphy then answers the question of what tax is, what money is, and how it gets created, before attempting to re-conceptualise tax as something that comes after spending and is not a pre-condition of spending, but rather the government clawing back money it has already spent to prevent inflationary pressures building up in the economy. This has implications in the current situation where Austerity is held up as the only way forward while the economy stutters and splutters onwards, shedding social obligations at an alarming rate. In Murphys view, as long as there is no sign of inflation (its 0% for the moment) money can be created, after all private banks can do it, and the State has done it with Â£300bn+ fed into the Financial Sector. Why can't it be done to meet social obligations and bring the economy back to life? As someone who has been a leading light of the Tax Justice Network, Murphy unsurprisingly addresses problems with the fairness of the current tax system. An interesting graph (p140) makes it clear that the UK tax system is far from progressive, and in fact taking as a whole it almost functions as a flat tax with all deciles paying about 31-36% of income in taxes, apart from the poorest decile which

pays out 48%! Some are evidently in it more than others. Other issues he addresses are the tax dodging of transnationals and the filthy rich, National Insurance which he argues is a tax on jobs, regressive indirect taxes such as VAT, plus the regressive council tax, and equalising the tax rate for all income regardless of whether its salary or wages, dividends, interest or capital gains. To sum up, "The Joy of Tax" while far from perfectly written, is a fine book that pulls back the curtains and questions the orthodoxy of how tax, money and government spending actually work. In doing so, and this is the great strength of the book, Murphy points to a possible route away from the sterile Austerity that monopolises what passes for political and economic debate with its endless cuts (Family Tax Credits, Unemployment Benefit, and Disability Benefits, and just about every social program under the sun, as well as George Osbornes two child policy for the working and non-working poor) and towards a fairer, and more civilised future. Readers looking for more detail and another view of the UK tax system could do a lot worse than Richard Brooks' The Great Tax Robbery; with regard to tax havens and those who abuse them see Treasure Islands by Nicholas Shaxson; and finally, for a brilliant critique of Austerity I'd not hesitate to recommend Mark Blyth's Austerity: The History of a Dangerous Idea.

This book is a must-read for anyone who cares about world of civilisation and poverty. "the Joy of Tax" by Professor Richard Murphy represents the best that taxation has to offer. Writers like Mr Murphy have one consistency, which is being against the totalitarian "on the extreme left and on the extreme right. The Totalitarian is the enemy ... A refreshingly clear, well-structured argument against the standard approach to tax reform, this book, while intended for academics and tax analysts should provide an essential wake-up call for any reader. Keven Maguire, associate editor of the Daily Mirror made the most valuable observation about the prolific blogger and commentators Richard Murphy: "We've got to take sides on tax. Rich individuals, corporations, well-funded special interest groups and much of Fleet Street is on one (the wrong) side and then there is Richard Murphy plus a few others, including yours truly. But it is Murphy who is the heroic figure. Tireless and forensic, driven by an admirable moral fervour, I take my hat off to a campaigner with Duracell batteries." Economists along the lines of Thomas Piketty and James Cumes are watching the ideas inside the Joy of Tax with interest as tax reformers tend to be aware that price of civilisation is taxation. Richard Murphy and James Cumes have a lot in common as they both care about the quality of life for all citizens as James observed: "In his famous Four Freedoms speech in 1941, President Roosevelt called for Freedom from Want. Sixty years later ... his successor, President Clinton, in his BBC Dingleby Lecture, reminded us that billions, including

many in the richest countries on earth, still live in dire poverty, are homeless or poorly housed, are educated far below their potential, and lack adequate medical care. He told us that one and a half billion people - a quarter of the world's population - never get to drink a glass of clean water. Isn't it time we determined to remedy this tragic situation, to strive to reach the 60-year-old goal and to free the world from want? If governments won't do it, should not the people, in the exercise of direct democracy, take the matter into their own hands? That is the essential concept behind "A Democratic Initiative for Victory Over Want (VOW)." To realise worldwide victory over want is a sufficient challenge in itself. It is a sufficient reason for us to bend all our efforts to achieve it."

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