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The Income-Flexibility and Marginal Function of National Taxes of Japan in Fiscal Year 1960

by Juichi Takagi

The national fiscal structure of Japan, especially the General Account, is now a typical form of "Tax-Expenditure". It is the object of this paper to examine the values of income-flexibility ($\frac{\Delta T}{T} / \frac{\Delta Y}{Y}$) and marginal function ($\frac{\Delta T}{\Delta Y}$) of national tax-revenues, including government monopoly profits (tobacco-tax), as the first step of the process through which "Built-in-Stabilizer" is to be realized. The revenues of seven taxes are 93.7 percent of total tax-revenues and about 98 percent of increased revenues are those of same taxes, in 1960 (Fiscal Year). These taxes are (1) Income Tax, (2) Corporation Tax, (3) Liquor Tax, (4) Tobacco tax (monopoly profit), (5) Gasoline Excise, (6) Commodity Excise and (7) Customs Duty.

Although it is different in each tax, the increase of national tax-revenues of the Fiscal Year, as a whole, correspond to the increase of national income of Calendar Year. In examining the values of income-flexibility and marginal function, I assume that the rate of

National Tax	(A) Percentage of actual tax revenues of 1959 (F.Y)	(B) income flexibility	(A)×(B)	Marginal function $\Delta T/\Delta Y$
(1) Income Tax	20.9 %	2.5	52.25	7.3 %
(2) Corporation Tax	29.1	3.0	87.30	11.9
(3) Liquor Tax	16.3	0.9	14.67	2.0
(4) Tobacco Tax	9.4	0.9	8.46	1.4
(5) Gasoline Excise	6.1	1.4	8.54	1.3
(6) Commodity Excise	4.6	2.0	9.20	1.3
(7) Customs Duty	6.0	1.6	9.60	1.8
(8) Other Taxes	7.6	0	0	0.5
Total	100.0		1.9002	27.5

growth of national income of 1960 (C.Y) is 16~16.1 percent. The values of income flexibility and marginal function of each tax and the total tax-revenues of these seven taxes are shown in the following table. I have reached to the conclusion that the income flexibility of national tax-revenues (General Account) is 1.90 and marginal tax function is 27.5 percent in 1960 (Fiscal Year).

Political Judgement in Economic Sphere

by Hiroshi Kato

- (1) Economic analysis and prognosis cannot be neutral, in the sense that they belong to a sphere of actual and possible causal relations which can be permanently separated from valuations and the programmes which they inspire.
- (2) The relation between analysis and policy, and that between prognosis and programme, cannot always be adequately analysed in terms of means and ends. The application of analysis to policy is a matter of skill, not one of subsumption under given canons.
- (3) Modern welfare economics, in both its Paretian and Bergsonian versions, misapplies the means-ends model to social situations. It thus mistakenly holds that 'optima' must be sought where 'improvements' are appropriate and logically sufficient, and that valuations must be 'given' from outside, although in fact they must result from empirical appraisals.
- (4) Social welfare function usually means a process of integrating individual evaluation into social evaluation. Here we may think that social welfare function means political decision-making process.
- (5) We may gain an unanimity of value-judgement, when every individual value-judgement is correlative in political decision-making process.
- (6) Every value-judgement is based on fact-judgement. The relation between attitude and cognition is reciprocal. Attitude is supported by cognition.
- (7) Thus social value-judgement is formed politically through public consensus.