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## On the Benefit Principle of Taxation

—the last work of Erik Lindahl—

by *Juichi Takagi*

In the modern Public Finance, we have two leading Principles of Taxation—the Benefit Principle and the Ability Principle. As Professor Musgrave wrote in his "Theory of Public Finance" (1959), the more modern formulation of the benefit theory dates back to Adam Smith and leads up to the voluntary-exchange theory of Lindahl, and his argument deserves detailed consideration, as the final formulation of benefit theory.

In the same year, 1959, Erik Lindahl wrote his last work in Swedish on this subject and its English translation was published in International Economic Paper, No. 10, 1960 (translations prepared for the International Economic Association).

The last work of Lindahl "Tax Principles and Tax Policy", consists of four parts—(1) Critique of Tax Principles, (2) Reply to Myrdal's Critique (3) The Meaning of the Benefit Principle of Taxation, and (4) Combined Benefit and Social Welfare Taxation.

According to Lindahl, the study of the principle of taxation, which used to occupy an honoured place in the theory of public finance, seems in recent years to have fallen into disrepute. He says that Benefit theories of Wicksell and Lindahl failed to meet with much understanding. Gunnar Myrdal's claim had its effects (in Myrdal, "The Political Element in the Development of Economic Theory," Swedish Edition 1930, German Edition 1932, English Edition 1953). Lindahl never replied to Myrdal's critique for about thirty years. But he says in his last work that he has felt a need to ponder once more how far his old ideas on this questions, which he dealt with 40 years ago (in his „Die Gerechtigkeit der Besteuerung," 1919), can still be considered sound.

As written in the Preface of International Economic Papers No 10, his work takes the form of a reply to Myrdal's criticisms and it is essentially a restatement of his benefit theory. But I think that this work has an importance in the study of tax theory, as the last form of benefit theory of the late Lindahl in 1959.

While I have an esteem for his contributions made to the study of tax-theories, I have now questions on some points of his conceptions, expressed in

this paper.

It seems to me that Lindahl assumes the possibility of comparing between marginal tax sacrifice of individuals and marginal utility derived by individuals from government activities, financed by tax-revenue. But, in reply to Myrdal, he says that the total net utility derived by individuals from government activities is not measurable.

It means that marginal net utility is measurable, but total net utility is not measurable. If it is possible to estimate the marginal net utility of increased part of government expenditures financed by tax-revenue, without regarding to its content, it seems to me impossible to say that we can not measure the total net utility of government expenditure financed by tax-revenue. As U. K. Hicks wrote in her Public Finance (1955), we have two forms of divisible expenditures—(1) income transfers and (2) outlay transfers. In so far as these divisible expenditures are concerned, I think, both total and marginal utility derived from them can be measurable. In this case if the total utility is not measurable, the marginal utility also is to be not measurable.

The benefit theory of taxation has a relation to marginal effects of tax-expenditures. In order to compare marginal tax sacrifice and marginal utility derived from government expenditures, we must know, at first, marginal effects of taxes which are decided by shifting and incidence of taxation. Without analysis of tax-incidence, we can not measure marginal effects and marginal sacrifice, and then compare with marginal utility of government expenditures. Theories of Shifting and incidence of taxation seem in recent years to be in confusion. It is shown in some sentences in the Preface to Japanese Edition (1960) of Otto von Mering, "The Shifting and Incidence of Taxation," and in Musgrave, "The Theory of Public Finance," chapter 10. (1959). In his preface to Japanese Edition of (translated by Professor Sugawara) Otto Mering's work, we find out the sentences to mean that efforts to try to decide effects of taxation upon the entire economic organisation are generally accompanied with difficulties which can not be overcome.—In this respect, although partial-equilibrium approach has an unquestionable defects, it still remains to be an important tool of analysis, in dealing with taxation. On the other hand, according to Musgrave, the concept of incidence as locating the ultimate burden of a tax starts from the false premise that a tax as such has an ultimate burden (p. 228). If we can not locate the ultimate burden of a tax, we can not estimate marginal tax sacrifice of individuals, assumed in the benefit theory of Lindahl, and then compare with marginal utility derived from government acti-

vities financed by taxes.

It seems to me that the benefit theory—voluntary-exchange theory of Lindahl started from quite unrealistic (quite abstract) assumptions and then naturally reached quite unrealistic conclusions. Having explained the main features of his interpretation of the benefit principles, Lindahl says that his theory is still considered to have political relevance. But when I read the sentence that (then) taxes could generally be considered as voluntary rather than compulsory contribution... (International Economic Papers, No. 10, p. 13), I think that whether taxes are voluntary or compulsory is primarily the question of fact-recognition and not of pure-abstract reasoning. According to Lindahl, the ability-to-pay principle (Faculty principle) is an element and an application of the benefit principle. Because the subjective benefit of individuals derived from government expenditures are not directly connected to his economic ability, we should have some medium to connect with them. But Lindahl said nothing about it. We are, then, given no explanation to make us understand that the ability-to-pay principle is an element and an application of the benefit principle.

In my conclusion, the benefit principle in the form of theory of Lindahl can not survive as the tax principle which is capable to lead the tax policy.

Estimates of Annual Births and of the General  
Fertility Rates in Japan, 1890—1920  
—To Make Allowances for the Effect of the 1918 and  
1920 Influenza Epidemic—

by *Masaaki Yasukawa*

In the previous work (this journal vol. 55, No. 5, 1962.), estimates of number of births during the period 1890—1920 were made by the inverse survivorship method on the basis of the 1920 census population. For the validity of the equations, it is necessary to make allowances for the effect of the 1918 and 1920 influenza epidemic. Since one of the assumed cohort life tables was made according to the two life tables—the 1909—13 and 1921—25 life tables—it does not reflect the unusual increase in mortality in 1918 and 1920 as a result of the epidemic. The number of survivors reckoned backward on the basis of this cohort life table would therefore be too small. In the previous study, however, the effect was not taken into account.

What we should do was to make a proper model life table since [no such table was available in Japan and no official vital statistics prior to 1920 were to be used by us. The tables of this sort both on developed countries and under-developed countries had been published by the United Nations. It was impossible for us to use them either, for the age specific mortality rates for Japan are very different from those of other countries. The only thing we could do was to make a model life table especially suited for our purpose. This work is now being done in my research office. After all we had no other way but to use the official number of influenza deaths occurred in 1918 and 1920.

Reflections are as follows: (1) The estimated births ranging over the period from 1890 to 1920 are much larger than the official ones. It is interesting to note that these estimated births are in parallel to the official figures in trend, although they show distinctive difference from the latter in rising level.

(2) Looking over the estimated general fertility rates, we find that they tended to rise for the 20 years from 1890 to 1910 and began to decline in the decade from 1910 to 1920. It seems we are permitted to admit this movement of general fertility rates to have happened to some extent with the birth rates to, as we can hardly perceive any sudden change in the age structure during the period.

(3) With the completion of the general survey of the subject, it seems we should admit that the population increase of Japan was due to the decline of mortality effected through the economic development since the Meiji Era (Meiji Era: 1868—1912), but at the same time we cannot but consider that this population increase of Japan, different from the case of advanced countries, was also due to the peculiar conditions of the country caused by the increase in the birth rates.

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Die ländlichen Städtchen von Mitteldeutschland  
im Anfange der Neuzeit (2)

von *Makoto Terao*

Die zweite Bedingung der erwachsenen Stadtentstehung aus Dörfern ist die Entwicklung der sozialen Arbeitsteilungen zwischen und innerhalb den kleinsten Ortschaften im Lande.

1. Unter diesen sozialen Arbeitsteilungen das Wichtigste ist die soziale Arbeitsteilung zwischen den kleinsten Ortschaften, nämlich Dörfern. Sie unterscheidet wesentlich von der Arbeitsteilung der klassischen mittelalterlichen Städten, denn Letzere ist die Spezialisierung der Produktion zwischen den entfernten od. nachbarlichen Städten und zwischen Städten und Landen, andererseits ist Ersterer die Spezialisierung der Produktion zwischen den kleinsten Ortschaften, Dörfern.

a. Die soziale Arbeitsteilung dieser Art findet ihren Ausdruck in weiteren Spezialisierung der mannigfaltigen Produktionszweigen in lokalen Ausmaß. Im Spätmittelalter über der klassischen Arbeitsteilung der mittelalterlichen Städten in lokalen Ausmaß finden wir die rapide Entwicklung der unmittelbaren Arbeitsteilung zwischen den Dörfern in lokalen Ausmaß. Im Dörfern entwickelt das vielseitige Anbau der Warenpflanzen neben Kornanbau und außerdem die mannigfaltigen Zweigen des ländlichen Gewerbes, besonders Textilgewerbe und Metallverarbeitungsgewerbe. Diese Ausdehnung der sozialen Arbeitsteilungen zwischen Dörfern in lokalen Ausmaß machte einigen Dörfern, wo eine starke Spezialisierung der Produktion fand sich, notwendigerweise zur Städten, nämlich der ständigen Handelsorten.

Für diese neue Stadtentstehung aus Dörfern nicht nur das einfache Nahe-liegen der spezialisierten ländlichen Warenproduktionen, sondern auch das komplizierte Durcheinanderliegen dieser Spezialisierungen ist von Bedeutung. Besonders Letzeres ist der ursprüngliche Grund, denn es ist leichter für Letzeres das freie Marktverhältnis zu gestalten als Ersteres.

b. Neben diese soziale Arbeitsteilung zwischen Dörfern in weiteren Sinn gibt es die soziale Arbeitsteilung zwischen Dörfern in engeren Sinn. Sie ist die Arbeitsteilung innerhalb derselbigen Gewerbezweigen, aber zwischen verschiedenen Dörfern, zum Beispiel, Arbeitsteilung zwischen Produktion des Rohmaterials od. erster Verarbeitung und finaler Verarbeitung. Dörfer, wo die Einrichtungen für die Verarbeitung, z. B., Mühlen für Walken, Bleichen, Schleifen, und Gerben, konzentrierte waren, gewannen die günstige Bedingung, die neuen Marktsiedlung zu werden. Gütertausch zwischen Dörfern für finale Verarbeitung wurde dem Antrieb für die Entstehung der erwachsenen städtischen Siedlungen.

2. Neben diesen Arbeitsteilungen zwischen den kleinsten Ortschaften in weiteren und engeren Sinn, wir müssen unsere Achtung auf die soziale Arbeitsteilung innerhalb der kleinsten Ortschaft, nämlich Dorfes wenden. Dieser Voraussetzung jenere, so wir können nicht diesen überschätzen. Aber wenn diese Voraussetzung erfüllt war, Arbeitsteilung innerhalb des Dorferes halbe die Ent-

wicklung der erwachsenen städtischen Siedlungen.

3. a. Entsprechend dem Status der sozialen Arbeitsteilungen zwischen und innerhalb kleinsten Ortschaften, das Marktverhältnis der ländlichen Städtchen und Marktflecken hat seinere Charakteristik im Marktverhältnis zwischen den Ortschaften. Dieses Marktverhältnis ist Jahrmarkt-Beziehung. Sie hat die dualistische Aufgabe, nämlich einerseits Gütertausch zwischen den ländlichen Städtchen einander, andererseits zwischen den ländlichen Städtchen und mittelalterlichen Städten. Letzere Gütertausch hat seinere konkreten Ausdruck in Messe-Jahrmarkt Marktsystem.

b. Neben dieses Marktverhältnis können wir anderes Marktverhältnis zwischen den kleinsten Ortschaften. Es ist die Handelsbeziehung, die durch Höcker oder Hausierer getragen ist. Diese Höcker od. Hausierer war selbst Produzent od. Beauftragter des Produzenten und verkaufte ihre Waren von Städtchen zu Städtchen, von Marktflecken zu Marktflecken und von Dorf zu Dorf. Dieses Marktverhältnis war so ganz neu daß es übertrete das mittelalterliche Marktverhältnis, besonders Messe-Jahrmarkt Beziehung und, daß die Möglichkeit des freien Gütertausches zwischen ländlichen Produzenten.

c. Das Marktverhältnis zwischen den kleinsten Ortschaften in engeren Sinn, nämlich, zwischen ländlichen Städtchen und umgebenden Dörfern ist Wochenmarkt-Beziehung. Sie ist Marktverhältnis nicht innerhalb des Städtchen, sondern zwischen des Städtchen und Dörfern. So die Entwicklung der Wochenmarkt-Beziehung im ländlichen Städtchen machte das freie Marktverhältnis zwischen Städtchen und Dörfern zu dem unfreie Marktverhältnis der klassischen mittelalterlichen Stadt. Im Gegenteil auf Gebiet, wo Jahrmarkt- und Wochenmarkt-Beziehungen nicht so entwickelt war, das freie moderne Marktverhältnis stark entwickelte.

4. Das Marktverhältnis der ländlichen Städtchen und Marktflecken auf Grund der sozialen Arbeitsteilung zwischen und innerhalb kleinsten Ortschaften im Anfange der Neuzeit hat die dualistische Charakteristik nämlich, das freie Marktverhältnis zwischen ländlichen Produzenten und das unfreie Marktverhältnis zwischen Städtchen und Dörfern. Aber in Deutschland überhaupt Letzeres ist wichtiger als Ersteres, so manche ländliche Städtchen wurde mittelalterlich. Diese Veränderung hängt von mannigfaltigen historischen Bedingungen, besonders feudalen Verhältnisse.