



Taxation : A new order or back to the Middle Ages ?

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Editorial

Taxation: A new order or back to the Middle Ages?

The current context, constantly changing under the influence of the crisis in public finance, the globalization of trade and the development of new technologies, has turned taxation upside down.

Since its conception, taxation has had two opposing, yet complementary, faces: the first presenting it as an *instrument of submission*, and the second as a symbol and *means of solidarity* within society. It is from this second representation that taxation draws the best part of its legitimacy, allowing it to be seen as an expression and a necessary condition of solidarity and social ties, and as the best way to ensure cohesion and integration within the community, of the nation and ultimately of the State. This representation also allows it to be seen as a contribution by everyone to public expenses, and as an instrument for ensuring well-being and the general interest, within a well-defined space. Finally, the image of a unified nation-state, with well-defined borders, has forged a largely accepted and shared fiscal symbolism, i.e. the *realization of the common good* through taxation, a levy understood as essential to the organization of a community.

It is quite possible that this symbolism, and the legitimacy that it confers, is now merely an illusion that will soon become a distant memory.

A unified and relatively stable concept of society has been replaced by the image and reality of a composite, fragmented world within which time has been accelerated significantly. In this context, the meaning of taxation has changed. The strong individualism of the 1980s contributed significantly to changing the concept of taxation away from a contribution and more towards a price to be paid for services rendered by the public sector. A resource whose essentially budgetary objective stops it being a tool for social justice.

Concomitantly, we have also seen all manner of selfish interests increasingly claiming and obtaining fiscal privileges in the form of various tax breaks and even partial control of certain mandatory taxes.

This *corporatist*, which has resulted from a general crisis and some degree of degeneration of the welfare state, has resulted in recent years in an exponential increase in favours and exemptions granted in particular to the economic and finance sector, giving today's national and local tax system a veritable mosaic-like structure.

However, if this were the full extent of the change, it would merely be an extreme expression of an age-old, common and well-known phenomenon. Closer examination also reveals the appropriation of taxation, and more generally of mandatory taxes, by socio-professional or regional groups. Earmarked taxes ¹ have replaced the parafiscal taxes abolished by the organic finance law of 1 August 2001. This affects numerous sectors, such as the social sector, professional training and employment, consular bodies, equipment, accommodation, transport, town planning, farming, industry, trade, crafts, environment and culture, without counting local and social taxes. This situation is related to a marked feature of modern-day societies, namely diversification and their establishment in networks made of both old and new common-interest groups. This diversification, which has significantly impacted the form taken by mandatory taxes in recent years, means that ***fiscal complexity is matched only by political, economic and social complexity, which it usually matches exactly.***

It is in this context that fiscal power has become a particularly important *issue* for the various public and private decision-making centres that currently make up the fabric of society, and it is ***increasingly less the attribute of a universal power***, until now held by the State. Whether it is professional organizations (employers or employees unions), associations protecting the interests of such and such a sector of companies or businesses, welfare organizations, local authorities with their disparate demands and powers, or even international institutions, all of these bodies have an active influence on the fiscal decision-making process. There are no longer any sectors that are not either demanding a tax exemption for some revenue or other, the option to allocate tax themselves, the power to alter the tax burden, or even the right to create, remove or modify a tax.

In this context, the State often finds it difficult to pass legislation tending towards universal taxation, despite this being a fundamental

1. Also the central theme of this issue. See also the following two reports, which can be downloaded free of charge: FONDAFIP report (February 2013), "Are earmarked taxes legitimate?" at www.fondafip.org, and CPO report (July 2013), "La fiscalité affectée : constats, enjeux et réformes" (Earmarked taxes: facts, issues and reforms) at www.ccomptes.fr.

part of the history of the State, since the *Ancien Régime*, which ultimately enabled it to exist as an uncontested political force. As a result, we could conclude that we are currently *moving towards a new fiscal Middle Ages*, a fragmentation of fiscal power which could in particular foment the “tax competition” and even “tax war” already evident throughout Europe and the world in general, in particular within decentralized States. Faced with this phenomenon, we do not only need to urgently build a *new fiscal order*, but also re-establish the principle of universal taxation.

Michel BOUVIER