



Editorial. Letter to the French Presidential candidates

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Editorial

Letter to the French Presidential candidates

Dear Candidate,

Should you be elected, you will need to guide and manage the public finances of a world in transition. Certainly, it will still be just as important to try to balance public finances and reduce debt. However, there is a risk that solutions used thus far are no longer enough to address these unprecedented challenges. Since you will be facing a *metamorphosis of the public financial model*¹ that is intrinsic to the economic and political model. This will require a break from the “intellectual routine” that seems to have settled in over the past 40 years, tirelessly repeating the same analyses² and offering the same solutions along with short-term oversight.

It is as though public finance governance remains a prisoner trapped at the end of the 20th century. Such immobility may effectively lead younger generations who have known nothing else and who see the “crisis” as a “normal” situation to think that today’s debates are new and that the theoretical approaches put forward are relevant even irrefutable. In reality, the repeated approaches that we see express a hesitation and even an inability to fully embrace the 21st century. Statements on taxation and public spending remain rooted in the 20th and even the 19th century even though everything surrounding them has changed.

Hence, it is a veritable rupture between two worlds that is taking shape and with it appears challenges for public finance on a scale that has never been seen before, which, Dear Candidate, will need to be addressed. It is also time to realize that we are in the process of

1. See BOUVIER M., « *Crise des finances publiques, crise d'un modèle politique et naissance de 'l'État intelligent'* » (Public finance crisis, crisis of a political model and the rise of the intelligent State), in RFFP Oct. 2009, 108, p. 69.

2. See Editorial of RFFP no. 135: « *Concevoir une méthodologie pour des finances publiques dans un monde en transition* » (Designing a methodology for public finances in a world in transition), RFFP Sept. 2016, 135, p. V.

switching from one world to another which may prove to be a threat to the notion of “Living together” and the quality of social bonds, a cornerstone in upholding public financial systems.

We are aware that the challenges are great, to be able to cover both the cost of current functions of the public sector, the consequences of the inflationary shock of the 1970s or the explosion of the globalisation of trade not to mention the countless other events that characterised the end of the 20th century and the beginning of the 21st century³. However, the upcoming difficulties could deliver the fatal blow to public finances. We are referring to the growth in spending that will need to be accepted in an increasingly restricted fiscal context given the ongoing phenomenon of eroding tax bases associated with the general movement towards the rejection of taxes.

Public finance is increasingly a part of a world transformed by several major shocks: ever-present globalisation, demographics and the movement of populations which will continue to intensify by 2050, automation which has already raised concerns, security which concerns just as much the police as defence, health or environmental protection, metropolisation⁴ which requires us to rethink the organisation of all major public services, digital technology which contributes to all of society and which will inevitably encompass smart territories.

So many shocks that have combined into one which will have colossal financial consequences and will require major resources.

Yet, in time, the inseparable growth of digital technology and globalisation are in a position to directly undermine taxes which constitute a key source of funding for the public sector. While the erosion of tax bases resulting from the evasion practised by certain taxpayers is certainly nothing new, it has however ramped up at international level through the globalisation of trade. This is not the heart of the problem. The key issue lies in our current inability to clearly identify a project for an interconnected society built out of countless individuals who can easily and freely exchange information across the planet, as well as companies of all sizes that are evolving in a world without limits. While this novel situation poses a specific threat to taxation, in time it is also dangerous for the public sector as a whole.

3. See BOUVIER M., ESCLASSAN M.-C., LASSALE J.-P., *Manuel de Finances publiques*, (Public finance manual) 15^e éd., 2016, LGDJ-Lextenso.

4. See BOUVIER M., Éditorial « *La métropolisation, le numérique et la mondialisation : une société sans État ?* » (Metropolisation, digital technology and globalisation: a stateless society?), in RFFP Feb. 2016, 133, p. IX.

And that is not all. This society of Internet users that is still emerging is also a society without politics that contrasts sharply with traditional society. Life in the “old world” seems complicated, taxpayers increasingly feel that they are not getting their money’s worth especially as the years go by and the sustainability of public finances is no longer certain. This results in a loss of meaning and of the legitimacy of taxation as its budgetary as well as social justice function appears unfulfilled. As opposed to the 30 years of reconstruction and economic development that followed the Second World War, no major project to restructure society has been put forward, no new political or economic model. Accordingly, while taxation seemed perfectly justified and legitimate 50 or 60 years ago, the same cannot be said today. Opinions are increasingly shared and international mobility of individuals and businesses increases this distance from taxation and promotes avoidance. It produces *a deterritorialisation*⁵, a nomadism of taxpayers and of taxable sources, fading borders⁶ that grow weaker every day. An evolution facing tax administrations which remain sedentary and tax law that often appears paralysed before these changes and largely rooted in the 20th century.

We are not referring to the most visible or even spectacular forms of offshoring of the taxable sources of certain companies and rich taxpayers. The crux of the matter is in a form of deterritorialisation that is less visible and far more formidable, practised by major digital corporations that may also extend in the future to all entrepreneurial activities. This deterritorialisation fundamentally challenges the typical tax, legal and administrative frameworks. It threatens them directly and reveals weakness and a fragile nature.

This new type of international tax evasion, that often combines the more typical systems of tax evasion while multiplying the effects, is added to the national underground economy, which may occasionally be presented as the sharing economy that has proliferated in the wake of economic and financial crises. This is how taxation is under attack and undermined from inside and outside.

Therein lies a major danger not only for taxes but also for the Res Publica, for the political system. In other words, Dear Candidate, for the function that should be yours.

The public arena is undergoing a profound change. Its meaning has evolved under the impact of the development of companies and citizens

5. See DELEUZE G., GUATTARI F., *Capitalisme et schizophrénie, L'anti-Edipe*, (Capitalism and schizophrenia, the anti-Oedipus) Les Éditions de Minuit, 1972.

6. See AMHILAT-SZARY A.-L., *Qu'est-ce qu'une frontière aujourd'hui ?*, (What is border today) PUF, 2015.

that move throughout a parallel world, a virtual world, supporting a reorganisation of territories through networks of metropolises. Metropolises which, while developing as hubs of political and economic power, may constitute the embryo of a future model of society. The increasing power of intelligent, urban and rural territories, can only amplify such a change.

Over the coming years, public finance and, consequently, the public sector and political powers will therefore undergo unparalleled changes. Everything seems to indicate that the transition to a Stateless society⁷ is already a future possibility. One of the strong signals of this change is the exponential development of a world based on the abundant exchanges of Internet users, individuals and businesses. Yet, ***this world forms both a virtual and real society***, that contrasts with traditional society and that runs parallel to it and transects it. It holds the key to a transition to another type of civilisation. In other words, a new society is creating itself, praised for its modernity by some but built on the ignorance or indifference of others.

There lies a major challenge that should be addressed other than by answers which, while effective in past, will be less and less so. It is a “***silent revolution***” and a “new world” without any real centrality that is taking shape. In the end, a plunge into the unknown, a shift that is now uncontrolled towards another galaxy is under way.

It is highly likely Dear Candidate that the political class will long be facing the need to think in terms of movement, uncertainty, and finally ***permanent reform***, the fundamental challenge will be its ability, your ability, to address the complexity of the challenges.

Michel BOUVIER

7. See BOUVIER M., *L'État sans politique*, (The state without politics) LGDJ, 1986, preface of dean G. VEDEL.