

Tax avoidance Justifiable or not?

Abstract:

Tax avoidance by individuals in a redistributive system of taxation is justifiable on the basis of Rawlsian distributive justice. The thesis argues that John Rawls directs us to a redistributive system of taxation in order to create the most socially just society. This conclusion follows from arguments of rational egoism and the veil of ignorance. Tax avoidance is however not unjust under the same Rawlsian principles. With his critical review of political authority Michael Huemer provides argumentation that governments do not differ so much from non-governmental organisations so that a Rawlsian argument can lead to prohibition of tax avoidance under conditions of equal opportunity.

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Name student: Esther Kingma
Student number: 480587
Name supervisor: Dr. William Peden
Name advisor: Prof. Dr. F.A. Muller
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