



Steven Murphy / Earthism / Earth Tax

Taxation – Restoring Fairness Within Our Society

Executive Summary

The UK's tax system is outdated. It penalises productivity, ignores ecological harm, and rewards excess. **CHOICE GB** proposes a bold alternative: the *Earth Tax*, a four-tiered Consumption & Use Tax system that aligns fiscal policy with fairness and sustainability.

Instead of taxing earnings or accumulated wealth, this model taxes goods and services based on their necessity and environmental impact. It shifts the burden from wages and savings to ecological footprints—empowering individuals, protecting essentials, and embedding ecological responsibility into every transaction.

The transition to the Earth Tax system will take place over the first parliamentary term, spanning five years. During this period, current income and wealth taxes—including Personal Income Tax, Corporation Tax, Benefit In Kind (BIK), Stamp Duty, Capital Gains, Inheritance Tax, and National Insurance—will be reduced by 20% annually. Concurrently, the Consumption & Use Taxes will be amended to ensure consistency of government revenues throughout the transition.

This isn't just a new revenue model—it's a new social, environmental and economic contract. Everyone pays, no exceptions. **CHOICE GB** will restore fairness within our society, penalise those that damage the eco-system, whilst rewarding sustainable innovation and planetary stewardship.

CHOICE GB: Reimagining Tax for a Fairer, Greener Future

The Four-Tier Tax Model

Tier	Description	Example Goods
Essential	Basic needs, low impact	Staple foods, Water, Energy, Shelter, Clothing, Medicines
Non Essential	Moderate impact, discretionary	Electronics, fashion, leisure goods
Environmental	High impact, luxury or wasteful	Private jets, fast fashion, single use plastics

Critical Impact	Ecologically destructive, non-sustainable, or socially harmful	Coal power, toxic chemicals, deforestation products
<ul style="list-style-type: none"> • Essential: Low rates to protect affordability. • Non Essential: Moderate rates to reflect discretionary consumption. • Environmental: High rates to discourage luxury and waste. • Critical Impact: Punitive rates to phase out destructive goods & practices entirely. 		

Strategic Pillars of Impact

This progressive framework balances affordability with stability in public finances—and shapes behaviour by embedding ecological consequences into every purchase.

Economic Fairness & Progressivity:

Every pound spent becomes a vote for a more equitable economy.

- Broadens the tax base—everyone pays based on use
- Makes tax avoidance harder
- Encourages investment, innovation, and job creation, Income and wealth taxes abolished.
- Everyone contributes based on consumption and ecological footprint.
- Essentials taxed lightly, luxuries and destructive goods taxed heavily.
- The amount of tax paid is directly linked to individual consumption, allowing each person to manage and monitor their environmental impact through this transparent tax system.
- It offers choice to the individual, who chooses and pays accordingly, reinforcing personal responsibility and behavioural change.

Environmental Stewardship:

Pricing nature's true cost turns green choices into the easy default.

- Higher taxes on luxury and wasteful goods
- Drives demand reduction by reflecting ecological costs
- Spurs innovation in low-impact products and circular models
- Creates clear signals for producers and consumers

Behavioural Change & Social Norms:

Small nudges today reset society's relationship with stuff tomorrow.

- Discourages excessive consumption – The more you consume, the more you pay
- Prompts mindful, purpose-driven choices
- Elevates the social cost of waste
- Cultivates a culture of sustainability and shared responsibility

Fiscal Stability & Transparency:

Steady revenues + open books = trust in government and its green agenda.

- Diversifies revenue beyond volatile income and corporate taxes
- Provides a stable base tied to consumption
- Enables real-time public dashboards showing how every pound is spent

Political & Administrative Simplicity:

One unified levy, point-of-sale collection, faster rollout, fewer headaches.

- Leverages existing VAT infrastructure
- Consolidates carbon levies, waste duties, and luxury taxes
- Simplifies compliance and enforcement
- Enables phased rollout by jurisdiction, sector, or product class

No Offsets, No Excuses:

- *Direct accountability:* Every act of consumption or production is taxed at the point of impact.
- *No credits:* Planting 10 trees does not cancel out pumping 10 million litres of waste.
- *No loopholes:* Individuals and companies cannot buy indulgences to continue destructive practices.
- *Transparency:* What you consume, you pay for. What you waste, you pay for. The Pollution you create, you pay for. No exceptions.

Conclusion / Summary

The Earth Tax is more than fiscal reform—it is a societal reset. By abolishing income and wealth taxes and replacing them with a transparent Consumption & Use Tax, **CHOICE GB** creates a system that:

- Protects essentials for all
- Penalises waste and ecological destruction
- Restores fairness by broadening the tax base
- Embeds sustainability into every transaction

This is not just a new tax model—it is a new social contract. A contract where **consumption carries consequence**, where **responsibility replaces entitlement**, and where the economy finally honours the Earth's ancient price of survival.

Everyone pays. No exceptions. No offsets. No credits. No excuses.



