

Not as simple as it looks

SIR - It is deceptive and dishonest to equate a "flat tax" with a tax that is simple to administer ("The case for flat taxes", April 16th). As your article points out, but then blithely ignores, any tax that allows for personal exemptions or a threshold would have to keep track of an individual's income in the same way as a progressive income tax. Only a flat tax without any exemptions that can be taken directly from every payroll cheque would be truly radical. Moreover, the current buzz surrounding a flat tax as a simplifying measure is just a naked attempt to drum-up support for cutting taxes for the wealthy while raising them on the rest.

TRAVIS COLLIER
Los Angeles

SIR - Computing a progressive income tax requires a subtraction, a multiplication and an addition. Computing a flat tax eliminates the addition. Depending on the difficulty of computing the taxable income (and any tax credits) a simple tax can be steeply progressive and a flat tax can be wildly complicated. Advocates of lower marginal tax rates for the rich consistently conflate the two independent ideas.

CHARLES HASPEL
Miami Beach, Florida

SIR - In India, we have a progressive tax system and a multiplicity of exemptions that distort taxpayers' behaviour the same as elsewhere. However, our system is counter-productive as it also teaches people to avoid and evade taxes and encourages a whole range of activities by taxpayers and taxmen that includes corruption, harassment, intimidation and downright fraud. The last decade has seen the abolition of wealth tax, estate duty and gift tax and a consolidation of tax rates with no adverse effect on tax revenues. Bureaucratic re-engineering of the economy through multiple tax rates is a foolish hope, which is slow in fading. A flat rate for income

tax, VAT, customs duty and excise duty would eliminate corruption, encourage compliance, make for better revenues and improve governance.

GAUTMAN PINGLE
Hyderabad, India

President Rice?

SIR - In light of Lexington's intriguing report on the Republican Party's efforts to capitalise on its history as the party of Abraham Lincoln, I find myself wondering: will Dick Cheney decide his heart condition warrants resignation in late January 2007 (Lexington, April 23rd)? That would give George Bush the opportunity to appoint Condoleezza Rice as the first non-white and the first woman to the vice-presidency. It would also give the GOP a head start on the 2008 campaign and give Ms Rice a chance of serving two terms.

MARK SHULMAN
White Plains, New York

SIR - You hint that the Republicans are turning their backs on the "southern strategy".

That strategy attempted to convince poor whites to vote against their own interests by appealing to prejudice against blacks. The new approach attempts to convince blacks to vote against their own interests by appealing to prejudice against gays. The details have changed, but make no mistake: it's the same strategy.

MATTHEW LEVINE
Philadelphia

SIR - Blacks may well have helped swing the election in Ohio, but Republicans have little chance of making further inroads with the black electorate as long as the community feels that many of its poorest (and mostly Democratic) voters in Florida and Ohio were denied the chance to vote. In these states, Republicans actively sought to dampen the black vote by placing an inadequate number of voting facilities in black precincts and then challenged black voters who actually used them.

JULIAN BROWN
Arlington, Virginia

South Africa's liberal voice

SIR - You are quite correct in saying that "the most unhappy whites, in [South African] politics, are undoubtedly the liberals" ("If only the adults would behave like the children", April 23rd). There are several reasons for this polarisation. Firstly, there is no doubt that the ANC has made deliberate attempts to air-brush the role of white liberals out of anti-apartheid history. Then, too, instead of the hoped-for democracy, the ANC plays the role of a dominant one-party state aimed at controlling all the levers of power, has attacked the "mindset" of the judiciary, and is intolerant of the role of the official opposition. Added to these, as you mention, is the totally unacceptable attitude of President Thabo Mbeki towards the HIV/AIDS pandemic, and his ongoing sponsorship of Zimbabwe's president, Robert Mugabe.

HELEN SUZMAN
Johannesburg

Non, non, non

SIR - Charlemagne writes that: "France might instead lapse into a long-term obstructionism" (Charlemagne, April 23rd). From Turkey's membership to farm subsidies, from labour market reforms to opposing fairer tax rates, it seems a bit odd to be using the future tense in this regard.

BENJAMIN STAVELEY
Munich

Securing a seat

SIR - Membership of the UN Security Council should have less to do with an applicant's moral standing (otherwise half of the current permanent members should resign) than to do with its contribution to the international community ("A collision in East Asia", April 16th). Japan and Germany contribute around 20% and 10% respectively to the UN budget (only America pays more). China, a permanent Security Council mem-

ber, pays around 1%. In the International Monetary Fund, Japan and Germany subscribe to 6.3% and 6.1% of the IMF's working capital, whereas China's share is 3.0%. The international community would clearly benefit by an increased contribution from two wealthy, pacifist nations.

VINCENT WEI-CHENG WANG
Richmond, Virginia

Marriage in Canada

SIR - In a recent article on Canada you note that "Another 33 Liberals defied [Paul] Martin and voted with the Conservatives to kill a government bill recognising same-sex marriage" ("The strange death of Liberal Canada?", April 16th). This is not what occurred. In fact, 33 Liberal MPs voted with the Conservatives, but the bill was not defeated as the government had enough supporting votes from the Bloc Québécois and the New Democrats.

PATRICK QUEALEY
Ottawa, Canada

Ebb and flow

SIR - Together with FILTH (Failed in London; Try Hong Kong), the traditional expat is certainly in decline ("In search of stealth", April 23rd). Today, in the new global economy, traditional expats are being replaced by youthful adventurers seeking their fortune, with commensurately higher risks, not unlike their forebears in the 19th century. Hence, given the challenges of doing business in Shanghai, the growing prevalence of FISHTAIL (Failed in ShangHai; Try Again In London). I think that in the 21st century, the flow of FILTH will be quite easily surpassed by the flapping of FISHTAIL.

ROGER OWENS
Shanghai

Letters are welcome and should be addressed to the Editor at The Economist, 25 St James's Street, London SW1A 1HG. Fax: 020 7839 2968 E-mail: letters@economist.com