

# Idea on the Final Solution of the Tax Issue Illuminated by Kimilsungism-Kimjongilism

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The great leader Comrade **Kim Il Sung** said as follows.

**“To abolish the tax system is a revolution to free the working people from these vestiges and a great change to meet the centuries-old desire of the people.”** (“**KIM IL SUNG WORKS**” Vol. 29 P. 132)

The great leader Comrade **Kim Il Sung** and Comrade **Kim Jong Il** proved permanent value in the realization of popular masses’ cause of independence by illuminating the shortest way to the final solution of tax issue.

Tax issue, this is one of the urgent tasks that must be surely solved in the struggle for the realization of the popular masses’ independence by the party and state of the working class in power.

During the period of the anti-Japanese armed struggle, the great President put forward the idea on abolition of tax in his works **“Ten-Point Program of the Association for the Restoration of the Fatherland”** and furnished good example in the guerrilla bases. The great General dropped the curtain on tax issue and made ready for the final solution of the tax issue by giving all-round and perfect explanation about the tax issue in several classic works.

What is important in the idea on the final solution of tax issue illuminated by Kimilsungism-Kimjongilism is, first of all, the one about the economic basis necessary for the existence of tax.

Only when the solution of economic basis for the existence of tax was made, all the issues about occurrence, characteristics, rational utilization and abolition of tax can be explained clearly. Tax, the inheritance of the old society emerged as the society differentiated into classes and state came into being and had its long-term historic root. Until now, it is historical practice for the tax was related to the functional execution of state and almost past theories about the public finance was unfolded in connection only with the functional execution of the state.

However, it cannot be a correct opinion which is connected with only the functional execution.

In order to establish correct understanding of tax, it must be explained with the connection of the private ownership system of the means of production as well as with the state. The economic basis for existence of tax is the private ownership system of the means of production. In such social system based on the private ownership system of the means of production, there must be a tax. But once it is abolished, the basis for the tax remaining will be disappeared.

Tax is a proper economic lever for the exploiting society based on the private ownership system of the means of production. In the exploiting society based on the private ownership system of the means of production, the state cannot raise funds necessary for functional execution of state only with the income from the economic activities. Therefore, the state imposes the cost for the maintenance of the state from the residents using power. Thus, tax in the exploiting society can be regarded as the source of guarantee for the maintenance of power structure and for the accumulation of wealth to the exploiter class.

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In the historical development, capitalism is the society in which there exists private ownership system of the means of production. With the deepening of the politico-economic crisis due to its own contradiction and unprecedented strengthening of the anti-popular characteristic of the bourgeois state, the huge amount of deficit in the national budget appear and hence tax plundering is more strengthened.

But if the abolition of the private ownership system of the means of production and establishment of the socialist ownership are realized, the economic basis which enables us to solve the issues for funds necessary for the management of the state and society depending on ourselves and our own resources can be provided. And the more it develops, the more consolidated its financial basis of the state becomes. That is, we can achieve as much funds as we need for the state management without depending on the tax lever if the socialist ownership is established after the abolition of the private ownership system of the means of production.

Even after the exploiting society is overthrown and the socialism is on its way, tax will be remained for a long time but it will be completely different from the economic basis and its characteristics on which the socialist state is based. Socialist state is run on the basis of the socialist ownership system of the means of production and its function and role is being strengthened as with its mission and task. Like this, after the socialist system is established there will be a task to completely solve the tax issue.

If tax issue is explained mainly with the functional execution of state, the issue of tax abolition cannot be solved for a comparative long period.

The idea on the economic basis for the tax existence is a full new one which rids of limitation of the previous theories on the occurrence and existence of tax and also a scientific elucidation that illuminates the way for the solution of tax issue.

What is important in the idea on final solution of tax issue illuminated by Kimilsungism-Kimjongilism is, secondly, about the idea on the essence of the tax solution.

To illuminate the essence of tax issue solution is precondition for the making and implementation of correct tax policy by the party and state of the working-class. Only when the essence is clearly illuminated, the principled issues related to the tax issue solution can be elucidated correctly.

Complete abolition of tax system is one of the important political affairs for making people enjoy happy life under the tax-free socialist society. In other words perfect abolition of the tax system is a kind of revolution to release popular masses from even the tax burden which is old society's inheritance and to provide independent and creative life to them. This is just the Juche-oriented viewpoint and standpoint of facing the tax issue and here we can find the revolutionary essence of tax issue solution.

Socialism is the cause for the realization of the independence of the popular masses. In order to realize independence of popular masses completely we must get rid of inheritance from the old society in all aspects of social life and reform the society in a revolutionary way.

Abolition of tax system is concerned with the socio-economic reform for realization of masses' independence. And it's also a kind of struggle to free working people not only from the exploitation and pressure but from the inheritance of old society.

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Holding the state power by the popular masses through revolution is a drastic change in the struggle for realization of popular masses' independence. However we cannot realize popular masses' independence only by holding the state power in the construction of new society. In order to realize popular masses' independence to the full, they must be freed out of all kinds of exploitation, pressure and old inheritance and finally live an independent and creative lives.

Abolition of tax system is an inevitable demand for the realization of the popular masses and this can be accomplished only by the socio-economic change. Process for working-class party to enforce socio-economic reform and solve tax issue required by the demand of the development of revolution is a revolution to free popular masses from the old inheritance. It is inevitable that tax is used for a specific period. But tax must be ultimately abolished once certain socio-economic conditions are prepared. Only in that case, task for realization of working people's independence can be solved in the most correct way.

Like this, abolition of tax system is not the simple economic affairs to improve people's living standard to some extent but one of the political affairs to free people from the old inheritance.

Not until the essence of solution of man-centered tax issue was proved scientifically that the working-class party could have correct aim of struggle in tax issue and lead this struggle without tendency maintaining right principles.

The next important point in idea related to final solution of tax issue which Kimilsungism-Kimjongilism illuminated is the idea related to preconditions for tax abolition.

Solving the tax issue through tax abolition is the important revolutionary task the working-class party must accomplish in socialist construction. But this task can be accomplished not by subjective desire but in the bases of fully ready of preconditions.

Kimilsungism-Kimjongilism, for the first time in history is illuminating the idea that the two preconditions, namely socio-political and material condition have to be ready.

To abolish tax system perfectly, firstly we have to establish socialist system and raise the function and role of it. Establishing socialist system and raising the function and role of it are preconditions to activate the struggle for solution of tax problem and bring forward its accomplishment.

If the socialist improvement of economic relations is accomplished the socialist system which the social ownership of means of production is dominant will be established so that the social bases of tax and tax system are vanished. One side functions and role of socialist country which serves for people will be strengthened unusually. The socialist state enforces various popular policies that make the mass of the working people can enjoy true life. The various policies enforced by socialist state for people not only improve their lives but also encourage the mass of working people to do their responsibilities and roles best as the masters of state and society. When the master of revolution and construction is moved all relics of old society can be removed and socialist cause to realize perfectly the independence of mass of people can be advanced powerfully.

When the socialist state which have perfect responsibilities of people's life further raise its function and role, tax system can be abolished perfectly.

To abolish the tax system perfectly also material conditions must be ready. When the material

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conditions are ready the project to abolish tax system perfectly can be carried out successfully and even after taxation is removed the project to develop economy and improve people's lives can be accelerated continuously without any wave.

Kimilsungism-Kimjongilism illuminated that building independent national economy substantially is the material condition to abolish tax system perfectly. The reason why the solid independent national economy is regarded as a firm material guarantee for the complete abolition of tax system is that it can provide systematic development of national income and increase internal accumulation of socialist industry.

The independent national economy is composed of various and overall economic structure. So it can accelerate the utmost mobilization of all reserves and possibilities and the rapid growth of national income systematically with the bringing a productive increase in all aspects of national economy. Consolidation and development of the socialist economy and systematic development of national income is a material condition which can improve working people's living standard smoothly as a whole without tax which had been being increased as a lever for controlling the difference of living standard of residents for a specific period of time.

Especially, the independent national economy enables material and technical basis of socialist industry and increase internal accumulation. Providing strong socialist material and technical basis with the establishment of independent and modern industry as its backbone, the independent national economy can fully raise funds necessary for the state management with the increase of internal accumulation of socialist industry.

Idea on the final solution of the tax issue illuminated by Kimilsungism-Kimjongilism is really a new and creative one which cannot be found in any precedent theories. The way to the solution of tax issue to meet the needs of the new historic Juche era was perfectly elucidated in a scientific way by the great President **Kim Il Sung** and the General **Kim Jong Il** who devoted their all to the realization of the independent cause of popular masses.

In our country, under the wise leadership of the great Generalissimos historic cause of freeing popular masses from the inheritance of old society was successfully completed. This is a great change in which exploitation and plunder through tax was fundamentally abolished. It has an important sense in accelerating the victory of world-historic significance of our revolution and Juche idea.