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**Neue verfassungsrechtliche Vorgaben für die Steuerpolitik - Ordnungspolitische Einordnung und wirtschaftspolitische Relevanz**

*Johann Eekhoff und Axel Wehmeyer*

**Abstract**

The article discusses recent judgements of the German Federal Constitutional Court concerning the German tax system. In a landmark decision from June 26, 1995, the judges not only ruled the former German wealth and inheritance unconstitutionally, but also put forward general rules to prevent excessive taxation. Thought this ruling constitutes a further market orientation of the constitutional law, several inconsistencies are criticized by the authors from an economic point of view. However, policy makers have to accept the judgements as new restrictions on tax policy. Regarding the discussion about a German tax reform some of the current proposals appear to be unconstitutional. In order to avoid such conflicts with the law the authors advocate a consumption based tax.

**Veränderte Anforderungen an eine europäische Standardisierungspolitik in der Telekommunikation**

*Markus Fredebeul-Krein*

**Abstract**

The article raises the question of whether the European Union should intervene in the standardization process of the telecommunication sector. By analyzing the standardization activities of the EU which have been undertaken so far, it is shown that they have been an important contribution to the creation of a single market in telecommunications. However, they are also increasingly used as an instrument for industrial policy. In the future the need for an interventionist role of the EU in the standardization process will decrease. This is due to rapid technological innovations and increasing demand for user-specific applications.

**Wirtschaftspolitisches Forum**

**Umwelt- und Sozialdumping: Argumente gegen freien Welthandel?**

**Abstract**

This economic policy forum deals with the question of whether environmental and social dumping justifies countervailing trade policy measures.
Rolf Langhammer and Rudolf Adlung both argue that there is no need for such policy measures. Langhammer first questions the effectiveness of anti-dumping procedures in general, since their effect on domestic economies is rather detrimental. He then argues that due to different preferences and factor endowments prices for environment and labour vary between countries. Trade policy measures in order to adjust these price differences would be contra-productive for protecting the environment and the rights of employees. On the contrary, they would reduce economic growth in these countries, which is necessary for a higher level of environmental protection and employee rights. Therefore he rejects the idea of introducing anti-dumping measures with regard to environmental and social objectives. Adlung addresses the question of whether the WTO is an adequate forum for establishing worldwide environmental and social standards. He contends that this is not the case since the WTO provides a framework for trade policy in order to improve the efficiency of markets by reducing state interventions. The inclusion of environmental and social policy objectives in the WTO would have the opposite effect because it would give states an argument for protectionist measures. Therefore he suggests that environmental and social policy aspects should be dealt with in different fora such as the International Labour Organisation.

Paul Klemmer holds that protectionist measures might be justified if environmental policies have trade distortive effects. However, so far empirical studies have not proved that divergent international environmental standards lead to negative economic effects. Furthermore, in order to take any action against a country it has to be proved that the country purposefully imposes intolerable damage on its ecosystem or its population. Yet, due to methodological problems, it is rather difficult to judge whether a certain policy can be considered to be one of environmental dumping. Hence, protectionist measures are rather inappropriate to avert environmental dumping.

Umbau der Sozialen Sicherungssysteme im Zeichen der Globalisierung?

Michael Hüther

Abstract

In recent times global competition is more and more regarded as a threat to national political systems, especially to the systems of social security. In this view, the ongoing globalization of markets and enterprises leads to a downward trend in social standards and creates a need for substantial welfare reform. In fact global competition only calls for a reform that is caused by the shortcomings of the national systems regarding the incentive structure, the financial burden sharing, the principle of equivalence. What is needed is a reform that reinforces the link between individual freedom and responsibility.
Das Reconstruction and Development Programme (RDP) Südafrikas - eine humanvermögenstheoretische Analyse

Peter Engelhard, Heiko Geue und Cornelia Schädel

Abstract

From the Apartheid régime, South Africa inherited a very disproportional distribution of income and wealth, leading to a persistent material discrimination of the majority of its citizens. This may only be overcome by large scale measures of economic and social reform. Those are outlined by the Reconstruction and Development Programme (RDP). The RDP is an ambitious plan on investment in human assets, promising the creation of new employment and the reshaping of distributive patterns. However, its implementation can only be financed if economic growth is sufficiently strong. Additionally, a policy pursuing investment in human assets can only be effective if certain conditions concerning its utilization in the market economy are met. This paper aims at a comprehensive theoretical analysis of current measures derived from the RDP. These are analysed by means of the process-theory of human assets.