

Equality of provision and reciprocity

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I appreciate all the comments received yesterday [on the post on the need for equality of provision](#). I think it is fair to say that this has been well received. However, as I noted, this was never going to be the last word on this issue. I spent more time yesterday reflecting on this idea and what it might mean.

It occurred to me, as a consequence, that when discussing the subject of equality and human rights, there is a further and necessary issue to take into account, which is the reciprocity of obligation. That this subject was on my agenda was indicated by the posting of the [piece on Robert Nozick](#), summarising his view that ownership confers absolute rights about which questions should not be asked or demands made. The precise reason for considering his view was that I do not, of course, agree with him.

The indication that he provides that a theory of property rights can underpin a political agenda with some considerable significance is, however, important. Ultimately, the interaction between property, politics and economics is existential. None exists without the other. They cannot, as a consequence, be considered in isolation. Despite that, such issues are rarely discussed on the left of politics, excluding the far left, where debate has usually departed from the realms of association with reality.

The initial conclusion of my thinking was that we do need to be open about this issue and address it directly, and that I have, in fact, already done so in some of the thinking I have undertaken around taxation, accounting, and the claims reflected within them.

Robert Nozick might, to summarise his thinking, have claimed that all taxation is theft, excepting that which is necessary to reinforce property rights (in the process confirming that he did not understand the true nature of taxation in the modern economy, largely because he published his major work in 1974 when current thinking on this issue had not evolved) but he was, very straightforwardly, wrong. If, as he argued, government exists to create and defend property rights, and government is considered to have a legitimate right to do so, then it is impossible to argue that government does not have the right to attach conditions to property ownership.

One condition that a government might attach to the right to acquire property is that tax be paid when doing so. So, for example, if when acquiring an asset value added tax is payable, and that charge is either avoided or evaded, then the title to the asset that is acquired is at best compromised, or might be invalid. Similarly, if income is earned, and tax is due as a consequence, and that obligation is avoided or evaded, the resulting benefit in terms of increased spending power may be illegitimate, or at least illicit, and therefore open to challenge. As I have long argued, the implication is clear. Title to property is dependent upon all taxes associated with it having been paid.

I have taken the idea further in developing my thinking on what I call [sustainable cost accounting](#), a method for preparing the accounts of larger companies that would demonstrate their financial capacity to manage the consequences of climate change and to adapt to deliver net-zero carbon outputs from their activities. Embedded in this accounting framework is the idea of reciprocity. It suggests that an organisation, whether it be a company or anything else, can make use of resources within its activities, but ultimately the right to do so is constrained by the obligation that they should, as a consequence, be able to do so with a net zero impact on the [scope one, two and three emissions](#) arising as a result of their doing so. My suggestion is that if they are unable to achieve that goal, they are, as I describe it, “carbon insolvent”, meaning that they need to actively plan for the closure of their current activities because they cannot meet the reciprocal responsibility to society of using assets under their control in the way that they do at present.

We are, of course, also familiar with this idea in day-to-day life. If we own a car, we have a legal obligation to insure it to protect others against the risk arising from our use of that asset. We also have a legal obligation, when using it, to comply with the law, and to demonstrate our competence to do so by passing a driving test. The entitlement to use a car is, therefore, decidedly conditional and can be withdrawn by society from those who cannot, or choose not to, demonstrate their ability to comply with those conditions. We all accept this as both reasonable and necessary, a fact that shows just how distant society as a whole is from the concept Robert Nozick promoted.

What does all this have to do with my discussion on the equality of provision? I would suggest that the answer is quite a lot. The unusual nature of the proposal that I have made is that it is unconditional. In other words, I have suggested that there should be an absolute and inviolable right to a range of basic necessities in life, including food, housing, education, healthcare, and protection from environmental harm. The list could, of course, be refined. The issue that arises as a consequence is what is the reciprocal of this entitlement, and, in particular, how might a reciprocal arrangement be created that might ensure that this obligation is fulfilled? That is the issue to which I turned my attention in my thinking during the course of yesterday and so far today.

Treat this post as a work in progress.