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**Invitation to participate in the development of tourism that ensures sustainable
development in a measurable way**

by

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Abstract

The goal with which consumers spend their income today, seems to be: Consume more! This pursuit appears to be confirmed by the macro-economic policy of maintaining growth in development.

It is not possible to continue consuming more of limited resources without eventually depleting them.

Mankind has continued to increase its consumption of the limited natural resources since commerce began and particularly since the beginning of the industrial revolution. The economy is now arriving at the borders of Nature where commerce is stagnating. The economic activities survive on low interest rates while destroying the working capital of all the sectors of the economy and spewing rampant poverty.

Imagine the goal consumers would pursue if they could deduct from their taxable income the

money they spend on goods and services that ensure sustainable development.

There will then be an instantaneous demand from millions of consumers who pay income taxes for products that enable them to live in harmony with Nature.

The accounting ability of deducting green cost of living from taxable income will allow the consumer to assume his scientific function in the economy, namely, to maintain a way of living that ensures sustainable development, while accounting for it.

With this accounting ability, millions of income tax paying consumers will voluntarily account to the state for the sustainable quality of their ways of living. Driven by the demand of consumers for green and healthy living, producers will compete in reducing the environmental footprints of their customers. This accounting ability of the consumer enables to have a long-term vision of an economy that continues to progress in such a perfect harmony with Nature, that it maintains the integrity of Nature, globally.

More than six billion consumers want more. Only a few can still get it. That is the state of the economy, today.

This state of the economy and the present state of the environment make it clear that the ability to deduct green costs of living from taxable income has to be acquired. There is a way to introduce this ability in the economy with the creation of a cause to supply goods and services for a way of living in harmony with Nature.

Let the professionals of the tourism industry publish the percentage of their costs of production that ensure sustainable development. With this gesture, the professional indicates that he is restoring and maintaining the working capital of the tourism sector. This common capital is, pristine Nature. Once a few publish the percentage of their green costs of production, other tourism professionals will be ethically inclined to follow suit. This tendency will launch a competition of which the objective is, to reduce the environmental footprint of consumers to zero, eventually.

These tourism professionals will validate the practise of deducting green costs of living from taxable income as a necessary practise to create and maintain a demand for their development. Supply and Demand, both are necessary to have an efficiently running economy. With the support of the green-costs-of-production league the right to deduct green costs of living from taxable income will be acquired. Then development will thrive in between the lush borders of a luxuriant Nature, at different speeds.

Key Words: sustainable development, green costs of production, income from natural resources, integrity of Nature, producer, consumer, environmental cost free production, resource efficient existence, black market abolition, tax deductible costs of living

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Sustainable development exists the moment producers account for their costs of production that are associated with goods and services which ensure that the development of the economic activities continues to progress permanently within the limits of Nature.

We advance that without this accounting sustainable development cannot be achieved.

I Sustainable Development of Tourism**Plan**

A producer who is going to build a villa in the most ecological manner possible has agreed to supply the percentage of his green costs of production with all the arguments to justify his claims of ensuring a sustainable development. The villa will be one of the structures in an ongoing ecological building research project.

This percentage will be updated throughout the changes of states of the constructions. Our goal is to achieve an exemplary high percentage of green costs of production, but not just for the finished product. When a house is being used as a home this percentage will still be updated.

“What happens when the owner of a single villa takes possession of his house is difficult to control. But yes the initial aim is to keep monitoring the susdev percentage while using the houses. Once an entire (tourism) resort is built following this methodology, monitoring the susdev percentage is easier to guarantee, as a company will then manage the resort. Companies have certain resources (usually financial, purchasing, quality control departments) in place that will facilitate the additional accounting and reporting linked to susdev”, says Christian Suriano, a property developer

We promote the percentage of the costs of production that ensure sustainable development as the susdev* percentage.

The susdev percentage

It is the part of the costs of production that are associated with goods and services which ensure a sustainable development in a proven way. Notions like biodegradable, renewable, recyclable, free of negative impacts on Nature, environmental-cost-free are associated with the concept of the susdev percentage. A more general characteristic of products that would ensure a permanent development of the economy is, assuring following generations that they can also enjoy the fruits of Nature. In economic terms this quality could be defined as guaranteeing later generations that they can also draw an income from the utilisation of the natural resources. A valid eminence would be to live in harmony with Nature reaching its apogee in maintaining the integrity of Nature. The susdev percentage integrates the costs of each quality of a product which ensures that development lasts, as long as these costs can be measured.

The interest of the tourism sector in sustainable development

The working capital of the tourism sector is unspoiled Nature. It is being destroyed by the pursuit of the present goal of development which appears to be the one of consuming more.

In a growing number of countries tourism generates a significant part of the national income, in some countries even the main portion. The importance of tourism in the economy has steadily increased and keeps on growing. (1)

The tourism sector has thus the interests, the capabilities and the means to restore its own working capital to an unblemished state. The sector will achieve this objective when its professionals account for and compete with the sustainable qualities of the ways of living they offer. Tourism professionals could indeed maintain the areas where they operate in a sound state, while building a blooming business in harmony with Nature, if they would account for the environmental quality of their costs of production.

The competitive force of the susdev percentage

The promotion of the susdev percentage will liberate the capacity to compete with goods and services that reduce the environmental footprint of consumers. This message could give an ethical drive to this competition in the etymological sense of ethics; one's own.

The publicity for the susdev percentage will appeal to the wish to live with products that maintain the integrity of Nature. This could be felt as a primitive ethical wish.

Tourists will be attracted to go on susdev holidays knowing that their demand will cause the expansion of the areas where development is measured with the percentages of the green costs of production.

The areas in which the susdev percentage is given are the first regions for which sustainable development is accounted. The appeal to be at the cradle of an actually lasting development will be used to attract tourists as well.

We will also inform consumers that the money this percentage represents has been spent on a mechanisation of production processes in a Nature friendly way. Mechanisation in harmony with Nature leads to an existence in the same harmony. Tourists will be attracted to participate in testing ways of living respectful of Nature.

The ethical drive to reduce the ecological footprint of consumers will give a new sense to the activities of tourism professionals. They can then assume their proper function in the economy, which can be described as, offering ways of living that ensure sustainable development during leisure time.

The potential of the market of tourism in harmony with Nature will become clear after the publication of the susdev percentage and subsequent promotion and publicity.

Mission of tourism professionals

It would be in the interest of tour operators to offer holidays made up of susdev goods and services. These professionals will be in an advantageous position to sell their vacations because of the fact that susdev holidays generate sustainable development and offer ways of living in harmony with Nature, besides maintaining the working capital of an important and even dominant and growing sector of the economy, tourism. These tourism professionals can discuss with local producers the amenities and accommodations that satisfy today's tourists. Because of the economic potential of tourism in harmony with Nature investments destined to install the proper lodgings and infrastructure can be attracted. Sustainable development in an area is feasible especially in non-industrialised countries. Areas that need complete redevelopment, among which the regions where the Tsunami passed, are particularly appropriate to be developed by tourism professionals who share the percentage of their green costs of production.

Measurement of the susdev percentage

To be able to measure the sustainability of tourism, we ask suppliers of goods and services consumed during leisure time activities to indicate which percentage of the price of a product matches its costs for whatever characteristic of the product that ensures sustainable development.

“In trying to establish which costs can be classed as susdev, producers are initially confronted with a number of problems such as:

Some products can have a high susdev percentage in their usage whilst having a low one in their production. As is the case for example with photovoltaic panels. They have a high usage susdev but their production uses components that are energy intensive which would lead to a low susdev.

Other such problems will face producers when trying to calculate the susdev percentage of their products and services for the first time”, says Christian Suriano, a property developer.

A method destined to account properly for the susdev percentage of products with a low susdev percentage for the phase of production but a much higher one for the usage of the product, has to be developed possibly via depreciations and costs of production.

This accounting requires that a quality indication be added to costs. Costs are already accounted for in the existing accounting systems of companies operating in the economy. To add a susdev percentage in this accounting system does therefore not require great organisational changes.

Academic support

In order to make the value of the susdev percentage trustworthy, the arguments of the producers should be backed up scientifically.

It would therefore be beneficial to have academic institutions cooperate in a scientific project. Its objective would be to generate sustainable development by accounting for it. Since this development implies ways of living in harmony with Nature, numerous faculties of science could define aspects, qualities, conditions and states of such an existence.

This project demands that an accounting system be established which can serve a multitude of producers. An information system has to be developed as well. Its purpose will be to enhance the management of the green costs of production. Simultaneously, an inventory has to be made of the arguments given to justify that certain characteristics of products ensure sustainable development. This inventory would become a “*cahier des charges*” for a development that can always continue to progress.

The project also requires the schooling of the craftsmen and professionals who have to acquire the qualifications to increase the percentage of green costs of production to hundred percent.

Rather quickly the research centres would be called upon to search for and to develop the tools, techniques, products and manpower with which the goods and services for a way of living in harmony with Nature could be supplied.

II Demand for a sustainable way of living

Creation of a demand

A demand for a way of living in harmony with Nature exists when consumers can deduct their green costs of living from their taxable income.

Consumers who pay income taxes live mainly in the industrialised world. It is the ways of living of consumers in industrialised countries which are the main cause of the ecological crises. When these consumers demand to live in harmony with Nature, they will kick-start a development meandering within the natural limits of Nature, everywhere.

A purpose of the project will therefore be to validate the accounting practise of deducting green costs of living from taxable income. The claim to legalize this practise could generate another driving force attracting tourists to participate in the project. It might be the pleasure of liberating the demand of billions of consumers to live in harmony with Nature that motivates tourism professionals and tourists alike to take part in the project.

Theoretical background and consequences of the proposed accounting ability

Three discoveries confirm the ability to deduct costs of living in harmony with Nature from taxable income as an efficient and sound practise that gives sense to the development of the economy.

1. **The goal of development** is determined every day, everywhere by the purchases of consumers. The goal consumers pursue is the goal of the development of the global economy!

This discovery brought forth the question of what is the goal with which consumers spend their income today. Consume more, is the only answer we could find to this question. This goal seems to be confirmed by the macro-economic policy of maintaining growth in development.

It is not possible to continue consuming more of limited resources without eventually depleting them.

Mankind has continued to increase its consumption of resources since commerce began and particularly since the beginning of the industrial revolution. The economy is now reaching the borders of Nature. There is almost no more an excess of resources that can be exploited. Commerce, driven by people consuming more, is thus stagnating. - In China, India and Pakistan the economies might not have reached the limits of their natural resources yet. Their development can still grow. China seems to be situated on one of the largest reserves of highly pollutant coal. When millions of Chinese smoke stacks spew out the toxic parts of that pollution, even the Russian population will get sick of it. - To consume more is no longer possible, elsewhere. Besides, the current economic activities are polluting the earth, the waters and the air continuously. As a result, some of the fruits of Nature they contain are disqualified for consumption or are becoming extinct. The temperature of the atmosphere is rising as a result of the economic activities. This warming up is reducing the ice caps on the poles and the amount of eternal snow on mountains everywhere. Resources that are not renewable are depleted in the pursuit of consuming more. As a result of the economic activities, fewer resources remain to be exploited. The natural resources are the common working capital of all sectors of the economy. The current economic activities are destroying this capital.

The pursuit of the goal of consuming more is also a reason behind increasing poverty. It seems to be a well-established fact that a relatively small part of the world population is consuming more than its fair share of the common resources. These people live mainly in the industrialised world. The industrialised world is more efficient in increasing its consumption of the common reserves than the rest of the world. The people living there will automatically be left with fewer and fewer resources. Large groups of them are already steeped in poverty. Their poverty can only increase while mankind continues to consume more of the common resources in a non-equitable way.

When green costs of living can be deducted from taxable income, the goal of development will be the goal consumers pursue while searching for the goods and services of a way of living in harmony with Nature.

2. With the proposed accounting ability the consumer will spontaneously assume his scientific **function in the economy**, which is that of maintaining a way of living which ensures a lasting progress of production, while accounting for it.

Both consumer and state know that accounting for the green costs of living is financially in the interests of both parties. The amount of costs of damaging the environment is more than the amount of taxes consumers can earn by preventing these costs from happening. When consumers live in harmony with Nature there is no damage to the environment.

With this accounting ability, millions of income tax paying consumers will voluntarily account to the state for the sustainable quality of their ways of living. Driven by the demand of consumers for green and healthy living, producers will compete in reducing the environmental footprints of their customers. This accounting ability of the consumer enables to have a long-term vision of an economy that continues to progress in such a perfect harmony with Nature, that it maintains the integrity of Nature, globally.

3. The natural resources will then be shared more equitably due to the application of **the principle of efficiency of the economy**. Optimum efficiency in the utilisation of resources is achieved when costs are managed at the source of the revenues they sustain. Unlike revenues, costs can be controlled. This principle of efficiency anticipates that the individuals who earn the revenues manage the costs. These people are indeed at the source of the revenues, generated by the costs they manage. Producers have already proven the effectiveness of this principle. Consumers earn the incomes that cover the costs of living. If they manage these costs with the proposed accounting ability, they will use natural resources as efficiently as possible. At an optimum efficiency of utilising the natural resources in mankind's ways of living, enough goods and services can be provided so that everyone will be able to enjoy compatible levels of well being, everywhere. People who share satisfaction, live in peace.

Can politicians manage the costs of running society in an efficient way, without earning the incomes that cover these costs? Not according to the principle. The public funds should be managed by the tax payers, as a condition for achieving an efficient utilisation of the natural resources bought with these funds.

III The project

Foreseeable consequences of the project

The well being of the inhabitants and the state of the environment in the regions where professionals publish the percentage of their green costs of production will show the results of a sustainable development. A confirmation of the positive effects of this process would be a good reason for the local inhabitants to convince the authorities to transform the region into a research area. Participating inhabitants could then be granted the ability to deduct the money they spend on products that ensure sustainable development from their taxable income. Inhabitants would thus be attracted to spend their holidays in the area and to continue to consume susdev products during their leisure time at home. Once the results of a development determined by the practise of deducting green costs of living from taxable income are scientifically validated, the right of the consumer to apply this practise will have been recognised as an entitlement to a necessary practise for achieving a development that accomplishes an optimum efficiency in the utilisation of the natural resources consumed during leisure time. The right to apply this ability in a legal practise will then be acquired.

“Areas with the most potential for these projects are the ones which already benefit from various tax incentives to kick start economic development. These incentives can be given for either tourism or for other kinds of economic development”, says Christian Suriano, a property developer.

Financing and revenues of the project

The further development of an ecological tourism business will have to be financed by more investments in this business. Considering the soundness of the project, we trust our ability to attract investors to participate in the project.

Demanding a percentage of the price of any product that carries the susdev label will finance the costs of presenting, administering and promoting the publication of the susdev percentage. It will also cover the costs of analysing and administrating the data. Eventually, practises will be developed for the management of the green costs of production. At a later state, these management practises will be interpenetrated in the management of the green costs of living. That research will also be paid for by the incomes this percentage generates.

IV Invitation

You are kindly invited to let us know whether you would like to participate in a scientific project with as purpose to determine the percentage of your costs of production that ensures sustainable development and whether you intend to use this value as a competitive argument. You can inform us by sending a message to participant@biosustainable.org with relevant information about yourself which you want to share.

V More information

For more information about the theory and consequences of deducting costs of living from taxable income, you are kindly invited to read the article published in the Romanian journal

“Theoretical and Applied Economics” and presented at <http://www.ectap.ro/revista.php?id=8>. The article is also presented at the site : www.biosustainable.org : under theoretical support, a twelve page article, *“Sustainable development at tax deductible costs.”* For any information, you are welcome to visit the entire site.

VI Conclusion

The goal with which consumers spend their income to day, seems to be: Consume more.

The state of the environment clearly demonstrates that it is not possible to continue consuming more of limited resources without eventually depleting them. As a result of this pursuit, the present state of the economy is that more than six billion consumers want more while only a few can still get it.

It is clear that the goal with which consumers spend their income has to be changed from the present one of consuming more to, spending money on goods and services enabling a sustainable way of living.

Consumers will buy these products the moment they can deduct the costs of living with them from their taxable income. There will then be an instantaneous demand from millions of income tax paying consumers for the goods and services with which they can live in harmony with Nature.

The present state of the economy, environment and society make it imperative to acquire the right to deduct green costs of living from taxable income.

The tourism sector can introduce this accounting practise in he economy by publishing the percentage of their green costs of production. They will thus generate a supply of goods and services for a way of living in harmony with Nature. Once a sufficient number of producers compete by improving their percentage of green costs of production, sustainable development will exist in large enough areas to make its positive impacts on society and the environment convincingly clear. It will become in particular clear that the amount of costs of damaging the environment is much larger than the amount of taxes consumers could earn by leaving Nature in a pristine state.

When that fact is widely known, the right to deduct green costs of living from taxable income will be acquired as a necessary practice to maintain a demand for the development which the green-costs-of-production league supplies.

It is in the interest of the tourism sector to supply ways of living in harmony with Nature, because its professionals will simultaneously be restoring the working capital of their sector of the economy, namely, pristine Nature. Tourism professionals and their customers can in a few years time liberate the demand of billions of consumers for ways of living in harmony with Nature. The tourism sector is powerful enough to lead mankind out of the recurring and worsening ecological crises into a way of living in harmony with Nature, in seven years.

The professionals of the tourism sector must present the percentage of their costs of production that ensures sustainable development. This is the only reasonable conclusion I can draw.

Brussels, September 14, 2008

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* Please note that we claim author's rights to the name susdev.

Footnotes

(1) "*Importance of Tourism to Developing Nations*", 1st IIPT European Conference, Bridging the North-South Divide through Sustainable Tourism Development, <http://www.iipt.org/newsletter/2008/Augustedition.htm#europeanconference>,