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Liquid Income Taxation^{-mv}, Big Data Royalty^{-mv} and Destination-Based Taxation: A Dialogue with Professor R.S. Avi-Yonah

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In this article, the author considers Liquid Income Taxation^{-mv}, Big Data Royalty^{-mv} and Destination-Based Taxation in a dialogue regarding Professor R.S. Avi-Yonah's 2023 Klaus Vogel lecture, which examined "The Past, Present and Future of Destination-Based Income Taxation".

1. Introduction

This article aims to present in a dialectical key some innovative ways of approaching the problem of destination-based taxation, taking its cue from the vastness and complexity of the many aspects examined by Professor R.S. Avi-Yonah in one of his recent works on the subject,[1] which was the topic of a discussion at the Bicocca University in Milan in October 2023.[2]

The nature of the themes covered by Professor Avi-Yonah pertains to many of the author's findings, some of which date back to 2013-2014 (Liquid Income^{-mv}, Mathematical Law^{-mv} and Digital Law^{-mv}).[3]

In any case, the perspectives from which to observe the digital economy are manifold, both in a spatial sense (national, international, global and universal), and in a dimensional sense (mathematics, statistics, digital, virtual, augmented reality, etc.).

A brief overview of the programme and method of the article is therefore in order. This is the subject matter of section 2.

2. A Brief Overview of the Programme and Method of the Speech

Given the limited space available in this article, the author focusses on the following three profiles of Professor Avi-Yonah's *lectio* that seem particularly suited to give rise to a dialogue.[4]

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1. R.S. Avi-Yonah, *Klaus Vogel Lecture 2023: The Past, Present and Future of Destination-Based Income Taxation*, 78 Bull. Intl. Taxn. 2 (2024), Journal Articles & Opinion Pieces IBFD.
2. Reference is made to the workshop entitled "The Past, Present and Future of Destination-Based Income Taxation" held at the Bicocca University in Milan, on 17 Oct. 2023.
3. In general, the *-mv* superscript appears similar to an architectural pattern in computer software that facilitates the separation of graphical user interface (GUI) development, whether via a markup language or GUI code, from the development of back-end logic (the model) in such a way that the view (which communicates with natural language) does not depend on any model-specific platform even if it is, in reality, derivation, application or in any case part of the model (which instead communicates with computerized language). More specifically, the superscript *-mv* acts as an intermediary between the lemma, the term, the sentence, the expression, the concept (naturally visible), etc. and the linguistic model (not naturally visible), which, in our case, i.e. in the legal field, is made up of a mathematical linguistic set called Mathematical Law-*mv*, whose individual elements are defined or qualified by the Versiglioni Code (i.e. Code-*mv*). On the other hand, the superscript *-mv* inverts the classical mode of use (which should have led to the different superscript *-vm*), to create a *unicum* that, also in order to avoid confusion, identifies the invention with the respective initial letters of the author's name and surname (MV). In this article, in order to avoid excessive redundancies, the *-mv* superscript is not used (as it should be) according to logical necessity but is used (as it seems preferable) according to communicative opportunity derived from the exactness/simplicity trade-off.
4. Both the reconstruction of the teleological-evolutionary profile, and the critical analysis and prospective evaluations that form the content of the lecture, (*see* Avi-Yonah, *supra* n. 2) can largely be agreed on. Thus, for example: (i) in 1928, the League of Nations, by introducing the concept of permanent establishment (PE) (article 5) and business profit (article 7), arrived at results that can be considered to be reasonable if placed in relation to the situations at the end of the nineteenth century and at the beginning of the twentieth century; (11) in the period 1933-1936, the report realized by Mitchell B. Carroll, who introduced the arm's length standard (ALS), (articles 7 and 9) was a mistake, as the objective difficulty of finding comparable entities was clear from the beginning, and, already at that time, it would have been preferable to resort to a formulary apportionment of income between the country of origin and the country of destination; (iii) digital service taxes (DSTs) (or other alternative solutions, such as, for example, the destination-based cash-flow tax (DBCFT)) do not constitute income taxes (but, in essence, additional taxes being a value added tax) and, for this reason, have been legitimately introduced unilaterally by 30 countries, as they are not bound by the limitations (resulting from the concept of PE and the arm's length principle - ALP -), as envisaged by the more

The author's and Professor Avi-Yonah's visions on these profiles do not coincide. This is probably due to the fact that the respective hypotheses are derived from different terminological and conceptual premises.

First, there is the concept of taxable business income. Professor Avi-Yonah cites the metaphor of oranges dating back to 1928, and seems to assume as the premise of his reasoning the concept of taxable business income as "economic income" that can be assessed by competence (i.e. accrual-based accounting), even at territorial level.[5] Conversely, the hypothesis presented in this article takes as the premises of its reasoning a new concept of taxable income, Liquid Income-mv, a component of a new Liquid Income Taxation System-mv – or LITS –, and Liquid Tax-mv –, together with Liquid Withholding Tax-mv.

Second, given the premises on which Professor Avi-Yonah acts – premises that are consistent with the conclusions that he draws from them – he considers the proposal to be found in article 12B of the UN Model to be intrinsically limited. However, the reasons that he gives in support of this evaluation[6] – once again consistent with his premises – would perhaps be less evident and effective if he moved from premises similar to those outlined in section 3**.**

Third, Professor Avi-Yonah seems to manifest a certain scepticism. He states that the traditional approach (bilateral or multilateral) is very difficult to implement and considers that only the unilateral approach is practicable.[7] In order to create a dialogue taking into account this way of thinking (to all appearances absolutely consistent with his view that selfishness among countries is much more frequent than altruism), it might be useful to adopt a different logical-mathematical way of thinking from which it could be, indeed, must be, possible to derive the Rule for its use-mv that each question contains in its DNA, and that gives mathematical substance to the reasoning of every intelligent being (human or humanoid).

It is a rule of use of itselfmv that, therefore, can constitute the legitimate Code-mv of a universal legal language, safe and understandable by all, by way of which it becomes possible to translate complexity into simplicity by performing the overall function of giving to each his own and receiving from each his own to regulate positively the conditions whose realization can continue to guarantee peace (where it now exists) or to create peace (where it does not now exist), peace (not only in terms of tax) between 193 countries, many of which are mainly governed by Laws with truth-mv, while many others, especially those that have a relatively larger population, are governed by Laws without truth-mv (as will be explained later in sections 5. and 6.).

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than 3,000 bilateral tax treaties currently in force; (iv) these unilateral actions gave rise to a reaction on the part of the United States that resulted in the introduction of import duties, and set the conditions of the international legal problem, a position in which to a large extent international taxation still finds itself; (v) the OECD/G20 Base Erosion and Profit Shifting (BEPS) Project, or BEPS 1.0, adopted many useful measures, but refused to abandon both the PE concept and the ALP; (vi) on the other hand, with regard to the BEPS 2.0, Pillar One (in respect of which, it should be remembered, "Amount A" adopts a complex formulary apportionment, but eliminating the limits of the PE concept and the ALP, while retaining them in "Amount B", dedicated to marketing and distribution activities) is probably not ready for implementation, as it requires the signing of a multilateral agreement: moreover, it implies both the renunciation of individual states to their present and future DSTs, and the signing of a collective agreement to regulate the allocation of the Amount A of the dissenting countries; and (vii) more generally, and in conclusion, according to Professor Avi-Yonah, the prospects for Pillar One are not good for at least three reasons: (i) international competition in attracting foreign investment will constitute a strong obstacle to the signing of the multilateral agreement; (ii) even if the sufficient number of subscriptions is reached, the United States would hardly sign such an agreement because, as recent studies have demonstrated, "Big Tech USA" would have to pay 56% of the entire "Amount A" of Pillar One, and, therefore, the US Senate will probably not approve it; and (iii) it is not credible to think that the 30 countries that have currently introduced DSTs would give up such revenues so easily (especially, as, with the eventual entry into force of Pillar One, many of these countries would obtain an even lower income than that achieved with the DSTs already in force).

5. Recalling one of his own recent works on the subject (*see* R.S. Avi-Yonah, *Nothing New under the Sun? Historical Origins of the Benefit Principle*, 51 Intertax 8-9, pp. 547-551 (2023)), Professor Avi-Yonah traces the origin of the problem to 1923 and illustrates, for our purposes, the concept of "taxable business income", taking as reference what was agreed in that year in Geneva by four famous economists. *See* League of Nations, *Report on Double Taxation*, E.F.S.73. F.19 (1923). This concept could well be explained by resorting to the metaphor of "wealth" consisting of oranges produced (i1) and harvested (i2) in California, but packaged (i3) and transported to the place where the demand exists and the consumer can use them (i4). This wealth is classified as taxable business income, i.e. as the product of a series consisting of a historical series of four elements that can be traced back to the place of origin, although they can manifest themselves in different places. The poor performance of even a single element of the series would be able to affect the whole, to the point of making the summation (∑) zero or even negative for *i* ranging from i1 to i4. The practical consequence of this conceptual and defining approach to taxable business income (which is based, in turn, on the definition of "economic income" as "income product delimitable by competence, i.e. accrual-based accounting", including territorial jurisdiction) is that, if the sale takes place in a state other than the state of origin, i.e. in the state of destination, this state has, constitutionally speaking, the right to apply the tax. Moreover, this is precisely what Professor Avi-Yonah clarifies well by recalling the judgment pronounced by the Supreme Court of the United States of America (SC) in US: SC, 21Mar. 1978, *Moorman Mfg. Co. v. Bair*, 437 U.S. 267 (1978), available at https://supreme.justia.com/cases/federal/us/437/267/ (accessed 20 Mar. 2024) concerning the Iowa State single sales factor distribution formula.

6. In the opinion of Professor Avi-Yonah, the solution contained in article 12B of the *UN Model* (2021) (which, it should be remembered, permits the contracting states to provide the destination state with the right to tax a maximum percentage agreed and calculated on the gross amount of payments underlying the income derived from automated digital services) would be inherently limited, as, on the one hand, the taxation would concern the gross amount, and, therefore, as such, this taxation would not be considered to be creditable in the United States, and, on the other hand, could not be applied to users of platforms, such as Facebook or Google, as these users do not make payments. *See* Avi-Yonah, *supra* n. 1.

7. According to Professor Avi-Yonah, who describes in detail the experience of India, the most credible way appears at the moment to be the unilateral introduction of Pillar One. This is so, he argues, in consideration of the fact that this discipline, based on formulary apportionment (historically known in the United States), has in any case been accepted in principle by 141 countries, and therefore, a unilateral adoption should not be considered a violation of international standards. *See* Avi-Yonah, *supra* n. 1.

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The crux of the matter is this: In every state, what legislation or rather what model of bilateral or multilateral legislation can create or guarantee the entry of taxes or other para-commutative benefits truly due on the digital economy while at the same time respecting both the function of the contributory capacity (ability to pay) of each one (citizen or state) belonging to the international community, and the function of international standards to protect the revenue of each state?

A hypothetical answer aiming to construct a Dialogue with truth^{-mv} can be formulated posing as premises a few definitions and qualifications derived from some of the author's findings.

These definitions and qualifications can be considered to be useful to deconstruct the terms of the problem at hand, and to build the propositional hypothesis that concerns both the international taxation of digital services and the non-fiscal, but also para-commutative, discipline of data mining. This issue will be examined in section 3.

Readers should note that the author uses brackets in a particular way. Statements expressing definitions are placed in [square brackets] while statements that express qualifications are placed in {curly brackets}. In order to avoid redundancies as much as possible, the superscript $^{-mv}$ is placed only on the closed bracket, even when the sentence in parentheses contains terms or expressions, concepts or tools, which, if used individually, would have been indicated by the superscript $^{-mv}$.

3. Some Premises Taken from the Author's Findings

3.1. Law with truth^{-mv} and Law without truth^{-mv}

Moving from the general (and, therefore, critically analysing any sceptical and/or unilateral hypothesis), the premises of the discourse are the set of findings attributable to Mathematical law^{-mv} and more specifically the definitions of Law with truth^{-mv} and Law without truth^{-mv}.[8]

These definitions,[9] or rather the concepts that belong to them, are essential to arriving at a logical solution to the problem of fiscal and para-fiscal discipline of the digital economy. Such a solution, by protecting the income of each country in a fair and effective way, can, therefore, create or guarantee peace between countries.

[Law with truth is to give to each his own and receive from each his own. It is the law that has as its logical structure the relationship Y = $f\,(x)$]$^{-mv}$. In other words, it is the law whose legal validity depends, each time, on its intrinsic capacity to make true the logically necessary relationship between itself and its validity parameter (whether constitutional, union, international, global or universal).

For instance, if the relationship is established by a constitutional parameter, a true law with truth is a constitutionally legitimate law. Conversely, a false law with truth is a non-constitutionally legitimate law.

Thus, [legal rights, or in general, rights whose source is in a law whose validity is subordinate to a true necessary relationship between itself and the constitution and/or the rules of the European Union and/or the international standards, belong to the set of laws with truth]$^{-mv}$.

For instance, these laws certainly include, as far as is relevant here, the Italian substantive tax law or, more generally, to use natural language, all of the laws whose rights or objects are commonly referred to as "unavailable" (in Italian "*indisponibili*").

The same cannot be said for the substantive tax law of that country whose validity is not subordinated to its ability to make true the relationship between itself and a constitutional norm or an EU norm or an international norm.

For instance, the validity of US substantive tax law is not always subordinated to the truth of the relationship between itself and constitutional norms,[10] between itself and EU norms, and between itself and the norms of bilateral tax treaties.[11]

8. For further information, *see* M. Versiglioni, "*Diritto Matematico*": *L'algoritmo umano del Diritto* (*"Mathematical Law": The Human Algorithm of Law*), available at www.mathematicallaw.com (accessed 17 Apr 2024) or available at www.dirittomatematico.it (accessed 17 Apr. 2024). In hypothesis, *see* M. Versiglioni, *Mathematical Law*, DPT, p. 59 et seq, (2017).
9. The involvement of these definitions, and, indeed their combination in the dialogue that is to be proposed, seems to be logically necessary to identify what, in the international context, would be logically possible – or impossible – according to the Mathematical function-*mv* that appears to be suitable to define, in a universal way, the law of each country through its other two exhaustive structural typological functions, namely, [Y=$f\,(x)$] and [Y=d], respectively for Law with truth-*mv* and Law without truth-*mv*.
10. If the author is not mistaken, in the United States, according to the jurisprudence of the US SC, taxing power has an autonomous configuration with respect to federal legislative power, so much so that the federal government, in matters in which it cannot legislate, can still exercise taxing power.
11. If the United States, as in other countries, can unilaterally annul or modify a tax treaty (as Professor Avi-Yonah appropriately recalled). *See* Avi-Yonah, *supra* n. 1).

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And, as stated in sections 5. and 6., this Non-relationality of law^{-mv} is also present in other countries to a lesser or greater degree. It is, therefore, necessary, precisely to give to each his own and receive from each his own, to define law without truth^{-mv} as well.

[Law without truth is to give to each and receive from each freely (i.e. arbitrarily, without a verifiable condition). It is the law that has as its logical structure the relationship (Y = d), where d is a diktat]$^{-mv}$, i.e. the law whose legal validity does not depend, each time, on its intrinsic capacity to make true the logically necessary relationship between itself and its validity parameter (whether constitutional, union, international, global or universal).

For instance, a {True law without truth is the truly valid law, regardless of any relationship with other norms, conditions or assumptions}$^{-mv}$, while a {False law without truth is the law that proclaims itself free or arbitrary, but, in fact, is not}$^{-mv}$. Laws that find their source in the full autonomy of private individuals or in the unilateral (absolute) power of authority recognized as such (regardless), or which imposes itself as such (regardless), belong to the set of laws without truth^{-mv}.

Therefore, for example, these laws include the private law of free negotiating source, or, more generally, the rights that are usually said to be "available" (in Italian "*disponibili*") or, to come closer to the focus, the laws of a state in the international arena that unilaterally establish aspects (including fiscal ones) concerning another state or states.

It is also useful to reflect on the laws of the 30 countries that have unilaterally introduced their own digital service taxes (DSTs) payable by non-residents or, to stay on the same topic, to reflect on a tax applied on a gross amount according to an arbitrarily chosen rate that has no connection to reality, and, therefore, that is not verifiable and/or falsifiable on the basis of a true index of ability to pay.[12]

Hopefully these examples are sufficient to render the idea that these premises and these definitions are logically necessary because only on their basis is it possible to build a Speech with truth^{-mv}, i.e. {a falsifiable speech, or one that is scientific and ethical at the same time. A speech that intends to, and can, include and comprehend the entire state of the art on the subject, and, therefore, that means to, and can, hypothesize solutions that are logically, i.e. methodologically, correct, thereby giving to each his own and receiving from each his own. In other words, a speech, which, as such, may be suitable, at least in its method, to normatively establish the concrete conditions to guarantee or build peace between peoples}$^{-mv}$.

3.2. (Continued) Liquinomics^{-mv}

It is now appropriate to move on to the detail, namely the tools to be used.

In this case, a brief mention of the findings belonging to the set referred to as Liquinomics^{-mv}[13] is necessary.

Or more precisely:

I. [Liquid Income is the positive net flow of liquidity that derives from the unitary succession, in a given period of time, of inbound flows of liquidity and outbound flows of liquidity, where liquidity means, in the first approximation, cash and cash equivalents resulting from qualified bank accounts]$^{-mv}$.[14]

[The unity of the contribution of each one to public expenses (which is an indispensable condition in any tax law with truth) is imprinted by a unifying socio-economic function that, therefore, permits the creation, i.e. the identification, of the value in the variable. If this function is observed in the environment in which only subjects who carry out business activities (or, *mutatis mutandis*, are self-employed) operate, then Liquid Income is the net positive result of the succession of cash flows, inbound and outbound, which derive unity from the function (*f*) Inherence to business activity]$^{-mv}$.

[If these are the premises of the reasoning, i.e. of a reasoning aimed at comparing value = Liquid Income, then it follows that Liquid Income is certainly predictable in value. In other words, that the creation of Liquid Income necessarily implies "value creation", while "value creation" does not necessarily imply the creation of Liquid Income, and that, on the contrary, in the scale

12. In this regard, the assumption of the tax in question does not appear to be attributable to a true index of ability to pay, whether it be a direct tax (among other things, because it does not consist of a differential concept) or an indirect tax (among other things because the company is a substantial taxable person, and is not obliged to exercise compensation towards the final consumer). On the other hand, some authors are of the opinion that the tax assumption may consist of the use and/or exploitation of the personal data of users, being a fundamental element for the creation of value for the company (*see* N. Sartori, *L'imposta italiana sui servizi digitali* (*The Italian Tax on Digital Services*), RDFSF, p. 506 et seq. (2021)).
13. M. Versiglioni, *"Liquinomics" and "Double rate VAT": a discussion about "value creation"*, RTDT (Feb. 2020).
14. M. Versiglioni, *The "Liquid Income Taxation System" – A Proposal for Creating "Economic Energy"*, 73 Bull. Intl. Taxn. 9 (2019), Journal Articles & Opinion Pieces IBFD; *"Liquid Income Taxation System" as a Way to Tax Business Income based on Cash Flow Statements*, LLR, p. 226 et seq. (1/2018); and *Il "reddito liquido": lineamenti, argomenti ed esperimenti* (*The "Liquid Income": Outlines, Arguments, and Experiments*), RDT, p. 742 et seq. (2014).

of socio-economic values, the creation of Liquid Income constitutes, at least in certain situations - think of the hypothesis of low inflation - creation of value with a high degree of effectiveness, i.e. value that is true because of its practical punctual nature, represented by the symbol (·)[15]]-mv.

[This definition converges precisely with the other definition of Liquid Income obtained by the same method, both by observing, one by one, the components (i.e. flows) that contribute (positively or negatively) to the determination of Liquid Income and by examining and comparing algebraically, as confirmation, the initial and final liquidity consistencies (stocks), whose variation describes, but does not cause, Liquid Income]-mv.

[Ultimately, it does not seem in doubt that, if the variable “contributory capacity” or “ability to pay” assumes the “Liquid Income” value, it reaches a value with a high degree of effectiveness]-mv.

[Therefore, in countries with tax laws with truth (i.e. laws whose validity is conditional on the existence in the tax law of referral to an effective ability to pay that is higher than the vital minimum) the taxation on Liquid Income undoubtedly constitutes the best possible reason of truth because scientific, that is ideal (≡) or punctual (·)]-mv.

But even regardless of this, the reason of truth based on the concept of Liquid Income is always a reason of truth that is punctually preferable in terms of effectiveness, compared to the reason underlying the taxation on the traditional concept of “economic income” (a reason that, due to ethical facts that have emerged subsequently, seems to have become a cause of falsification of the laws with truth that, still today, for a large number of countries, continue to be based on the concept of “economic income”, albeit falsified by new events).

Therefore, for example, the ethics and science present today in many societies make the concept of taxable income elaborated by the four economists in 1923, linked to the concept of permanent establishment (PE) in 1928[16] or connected to the arm’s length standard (ALS) in the period 1933-1935, ethically and scientifically outdated. And on this last aspect, it seemed that Professor Avi-Yonah also has serious concerns, having considered the concept of arm’s length as an error made from the beginning by its inventor.[17]

In fact, observing things in their effectiveness, almost a century later, everything in our world appears to have radically changed. Those traditional concepts have become unsuited to truly represent reality, and, therefore, according to the country under consideration, they either confirm, where they have laws without truth-mv, or make false, where they have laws with truth-mv that still use these concepts as a source of production of valid legal effects if true.

Ultimately, it seems to be ineffective, i.e. logically false or without truth, to have faith in subjective evaluations imposed by principles of economic competence (i.e. accrual-based accounting), to consider hardware pre-eminent over software or to consider the comparability of price lists significant, as if they were generally stable.

The reality that everyone lives in makes it clear that digital and Artificial Intelligence (AI) impose a binary or quantum code, software prevails everywhere over hardware, objects and services continually change their nature and, likewise, continually change in price, sometimes from second to second.

What sense can it make, therefore, to still think about accrued, packaged, transported and distributed products, and so still speak of inventories, depreciation, estimates, for the purpose of determining the income of a taxpayer?

15. Mathematical law is current law (inasmuch as it is “extractable” from current legal provisions) because it can be obtained by applying the mathematical genetic code which, from the inside of every legal provision communicates (rectius: orders) to the outside both the type of mathematical concept (or rather the type of truth) that the single legal provision contains and the type and times of the interpretative, probative or applicative method that is legally peculiar (or proportionate) to it. To be more precise, for example, each legal provision with truth incorporates from its incipience a mathematical genetic code of its own ascribable to one of the four exhaustive symbols that follow: (≡), (·), (—) and (Æ) . This mathematical code (metaphorically similar to a cell’s DNA) identifies the mathematical concept that characterizes the provision and imposes the “method of use” of the provision from the qualitative and diachronic points of view. From the qualitative point of view, the type of mathematical code that the provision incorporates characterizes the type of “rule for its use”: this regulation for use is the source of the type of inalienability, in the method of legal reasoning that corresponds to it, to the extent that, if the type of legal reasoning used in practice corresponds to the type indicated by the rule of use, the reasoning is not invalid a priori, whereas if it does not correspond, the reasoning is invalid *a priori* (because mathematically disproportionate and so unlawful). Thus, for example, “ethical provision” implies “ethical reasoning” (and all that, in terms of legal regime, such a “combining” infers); in the same way, “scientific provision” implies “scientific reasoning” (and all that, in terms of legal regime, such a “combining” infers).

16. For the examination of the draft of the original model, *see* League of Nations, *Report on Double Taxation*, E.F.S.73. F.19 (1923), and Avi-Yonah, *supra* nn. 1 and 2.

17. Professor Avi-Yonah considers a profit allocation formula based on one or more indexes of an economic nature to be more appropriate. From the author’s point of view, however, even where an apportionment system is considered to be preferable to the system that is proposed, any profit allocation formula should still be a Liquid Apportionment Formula (LAF)-*mv*. *See* Avi-Yonah, *supra* nn. 1 and 2.

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Similarly, what sense can it make to speak of the concepts of PE or arm's length if the subjects become digital, and if humanoids begin to take the stage and to talk to other humanoids, what sense can it make to speak of objective comparability of goods and services that have such a short and precarious life?

Probably, none at all.

Therefore, it is necessary to adapt the logical model of tax to the new reality that any tax with truth$^{\text{-mv}}$ must necessarily include and incorporate, obviously and perennially, giving to each his own and receiving from each his own$^{\text{-mv}}$.

The model of Liquid Tax$^{\text{-mv}}$[18] is dedicated to this purpose.

II. [Liquid Tax is, in fact, the tax that assumes as a prerequisite a net balance of positive and negative liquid flows or a sum of positive and negative liquid elements and that is applied by Liquid Withholding. Liquid Tax has as a parameter of validity of itself the liquid ability to pay]$^{\text{-mv}}$.

In fact, [given the combination of the current science and ethics of society, the expression effective ability to pay appears truly measurable, and seems to find a true measure in the liquid ability to pay in the sense just seen, i.e. the liquid ability to pay is susceptible to assuming one or other of the two highest values of truth, based on today's context, of the variable effective ability to pay, i.e. respectively the Scientific values (**≡**) or (**·**)]$^{\text{-mv}}$.

Moreover, it does not appear to be in doubt that [if (almost) all states support public expenditures with liquid means and if the duty of each one to contribute to public expenditures is fulfilled by delivering liquid means, then the ideal (**≡**) or punctual (**·**) logical-mathematical truth requires that also ability to pay, i.e. the variable on the basis of which that duty of contribution arises and is determined in the *quantum*, must be assumed in its liquid essence]$^{\text{-mv}}$.

[Therefore, the sphere of existence of the variable "effective ability to pay" includes both the sphere of the existence of the variable "liquid ability to pay", and the sphere of existence of the variable "economic ability to pay". The variable "liquid ability to pay" is scientific and can only assume the scientific values (**≡**) or (**·**). The variable "economic ability to pay" is ethical and can only assume the ethical values (**—**) or (**ø**)]$^{\text{-mv}}$.

If this were, as it seems to be, the current parameter of scientific validity of any new tax model that would make that function true, then this model could have no name other than Liquid Tax$^{\text{-mv}}$ and, in short, in addition to being consistent with the ability to pay principle, and with EU and international standards, it would have at least the following characteristics:

- it would be able to speak to everyone (the inhabitants of the planet, human or humanoid) and make itself understood by everyone because everyone knows, without even thinking about it, what a liquidity transfer is, or a liquidity outflow or a liquidity inflow; in this sense, Liquid Tax is a Universal Tax$^{\text{-mv}}$;
- it would then be a True law with truth$^{\text{-mv}}$ and, as such, it would be capable of adapting itself, in a flexible and pluralistic way, to the individual case, so that the relationship between the case and its norm would always remain the same for everyone;
- it would create measurable entities of Economic energy$^{\text{-mv}}$ and Social energy$^{\text{-mv}}$ that are more necessary than ever for the economic development and social and generational development of the various countries by reason of a true Mathematical proportion$^{\text{-mv}}$;
- it would be Mutable$^{\text{-mv}}$ each time, sometimes proportional (if as advanced payment), sometimes progressive (if as payment in full), sometimes provisional (if as advanced payment), sometimes definitive (if as payment in full), according to the relationship [provisionality: proportionality = definitiveness : progressivity]$^{\text{-mv}}$; in this way it could truly comply with the evolution of the Liquid Tax$^{\text{-mv}}$, which is an immortal tax$^{\text{-mv}}$, during the entire lifetime of each taxpayer, according to a Total ability to pay$^{\text{-mv}}$, whether a natural or legal person, whether a human or humanoid, in accordance with the continual mutability of the taxpayer's Liquid ability to pay$^{\text{-mv}}$;
- it would be self-sustaining, i.e. able to support itself and not imply the initial or annual absorption of additional public resources in deficit; and

18. M. Versiglioni, *Liquid Income and Liquid Tax. Tax Reform and Logical Model of the Tax*, RTDT (2021) and *Liquid Tax-mv as a new legislative model for safeguarding state revenue and taxing the digital economy*, TAX *News* (2023).

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- it would be cultural, i.e. able to positively affect the tax culture of each country because it would discourage, to the point of nullifying, the interest of individuals to evade or avoid taxes.

III. [Liquid Withholding is the withholding (both in advance or definitive) that is made no longer by the present tax withholding agents, but only by financial intermediaries receiving the inflow if the receiver is resident, or disposing of the outflow if the receiver is not resident]$^{-mv}$.

One type of Liquid Withholding is Business Liquid Withholding^{-mv}.

IV. [Business Liquid Withholding^{-mv} is a generalized Liquid Withholding on all business activities, operated by the bank of the recipient of the liquidity inflow.]

This is a withholding tax that becomes possible only if the taxation is structured on Liquid Income^{-mv}. In fact, the focus on the moment of payment permits the application of a generalized withholding tax on any inflow of liquid business income.[19]

In order to understand the potential of a Liquid Withholding of this kind, consider that, for example, in Italy, a personalized Business Liquid Withholding^{-mv} with estimated rates between 1% and 5% (depending on the type of activity carried out) could generate the same amount of national revenue that the state derives today from all business activities (individual or corporate, resident or non-resident).

Given this, it can be seen how a system consisting of Liquid Income^{-mv} and Business Liquid Withholding^{-mv} (i.e. the Liquid Income Taxation System^{-mv}) could be not only self-sustainable, but could also stimulate the production of a very significant amount of economic energy^{-mv}, trigger a return to population growth, and realize an extraordinary increase in international competitiveness.

All these positive effects, with the same current revenue, indeed, with a much more stable and secure revenue than the current one.

Before going any further, it is necessary to refer to some of the differences that exist between the theory of a Liquid Income taxation^{-mv} and the "Cash Flow Tax" Doctrine.[20]

For instance, as far as calculation is concerned, the calculation of Liquid Income does not depend on an analytical separation of components, as presented in the Meade Report but, rather, as happens at present with corporate income tax – or CIT, on a comprehensive valuation of positive and negative economic income components, taken into account only because they are in that particular (liquid) state which, sooner or later, they must in any case come to assume.[21]

In contrast to a destination-based cash-flow tax (DBCFT) or other similar models,[22] the Liquid Income Taxation System would tax an index of ability to pay constituted solely of income and, in principle, would not imply any border adjustment. In fact,

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19. The functions of a Business Liquid Withholding-*mv* could be at least twofold. On the one hand, during the transition period, necessary for the transition from economic income to Liquid Income-*mv*, the Business Liquid Withholding-*mv* would guarantee an entity of state tax revenues at least equal to the previous one, thereby avoiding any loss of revenues. On the other hand, at full capacity, the Business Liquid Withholding-*mv* would contribute to the creation of a system, namely the Liquid Income Taxation System, based on Liquid Income and Business Liquid Withholding-*mv* that would guarantee a constant and certain state tax revenue. It would greatly simplify and clarify taxation, eliminate disparities between categories of taxpayers, and reduce taxation to minimum rates for those who continue to invest proportionally in business activities.
20. Principally, *see* US Treasury Department, Blueprints for Basic Tax Reform (1977) and the Institute for Fiscal Studies (IFS), *The Structure and Reform of Direct Taxation – Report of a Committee chaired by Professor J.E. Meade* (1978) (the "*Meade Report*"). *See also*, among others, R.E. Hall & A. Rabushka, *Low Tax, Simple Tax, Flat Tax* (McGraw-Hill 1983); H.J. Aaron & H. Galper, *Assessing Tax Reform* (Brookings Instn. 1985); M. King, *The Cash Flow Corporate Income Tax*, in *The Effects of Taxation on Capital Accumulation*, (M. Feldestein ed., U. Chi. Press 1987); C.E. McLure & G.R. Zodrow, *The Economic Case for Foreign Tax Credits*, 51 Natl. Tax J. 1, pp. 1-22 (1998) and *Consumption-based Direct Taxes: A guided tour for the amusement park,* Andrew Young School Working Paper 07-16 (2007); A.A. Auerbach & D. Bradford, *Generalized Cash-flow Taxation*, National Bureau for Economic Research (NBER) Working Paper 8122 (2001); A.A. Auerbach & M.P. Devereux, *Consumption and CFTs in an International Setting*, Oxford University Centre for Business Taxation (CBT), WP 12/01; D.F. Bradford, *The X Tax in the World Economy*, Centre for European Policies (CEPS) Working Paper No. 93 (2003); H.H. Zee, *A Superior Hybrid CFT on Corporations*, International Monetary Fund (IMF), Working Paper 06/117; P. Panteghini, *Cash Flow Taxation, Pros and Cons* (U. Brescia (2007); M.P. Devereux & R. De La Feria, *Designing and Implementing a Destination-Based Corporate Tax*, University of Oxford CBT, Working Paper 14/07 (2014); C.E. Mclure, G.R. Zodrow & J. Mintz, *US Supreme Court Unanimously Chooses Substance over Form in Foreign Tax Credit*, University of Oxford CBT, Working Paper 14/11 (2011); European Commission, Experiences with cash flow taxation and prospects – Final Report, Taxation Papers, Working Paper No. 55 (2015); and E. Patel & J. McClelland; *What Would a Cash Flow Tax Look Like for U.S. Companies? Lessons from a Historical Panel*, US Treasury Department, Office of Technical Assistance (OTA) Working Paper 116 (Jan. 2017).
21. Metaphorically speaking, economic and liquid states are to enterprises what life and death are to man. The substitution of the second for the first is certain, only when is uncertain. In the same way, over time the two different states come to overlap, to substitute each other. For an illustration of these conclusions, *see* M. Versiglioni, *The "Liquid Income Taxation System" – A Proposal*, *supra* n. 14.
22. In addition to the DBCFT, these include a source-based cash flow tax (SBCFT) and sales-apportioned cash flow tax (SACFT), the different effects of which have been analysed in numerous recent studies. *See*, among others, A.J. Auerbach & M.P. Devereux, *Cash Flow Taxes in an International Setting*, Saïd Business School Research Papers 2015-3, University of Oxford (Feb. 2015), available at http://eureka.sbs.ox.ac.uk/5362/1/2015-3.pdf (accessed 17 Apr.

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whatever type of border cash-flow tax (CFT) is considered, the Liquid Income Taxation System remains neutral, as its function is not taxation (or tax reduction) linked to profits and consumptions, as occurs with VAT or in other systems of taxation on consumption.[23]

Moreover, the Liquid Income Taxation System would not involve the introduction of a new type of tax in relation to the present domestic and international systems, which are already based on income tax.

{The Liquid Income Tax – or LIT – is a true "income tax", i.e. a direct tax on a positive net flow of liquidity. From the perspective of its nature, Liquid Income is every bit as much "pure" income as economic income}-mv.

Finally, being firmly based on a new general Liquid Withholding on business activity, the Liquid Income Taxation System would not in the transition period create any revenue problems, unlike the revenue problems foreshadowed for CFT, which are usually considered to be virtually insuperable.

Having clarified the premises, it is now necessary to understand the boundaries of the sphere of the existence of the possible solutions to the problem. This is the subject matter of section 4.

4. Functions Whose Intersection Represents the Solution to the New Tax Problem Arising with the Digital Economy

In order to properly understand the area in which the true solutions to the problem can be found, it may be useful to take a general perspective and adopt as a point of view the rather sceptical and tendentially unilateral position that Professor Avi-Yonah believes at this time to be the most credible.

Even using a practical and apparently reasonable logic of this kind, it is still necessary to ask: has the world's position really arrived, irremediably, at this point, being so selfish, conflictual, probably globally risky, and at the same time so inefficient for everyone?

It may be possible to avoid all this, but it is necessary to adopt new methods, new logics and new models that are both viable and able to copy the evolution we are experiencing.

Meanwhile, the premise of the reasoning should be that, at least at a global level, a space of possible solutions with truth-mv can better create or guarantee peace between peoples if the reasoning assumes as a premise a logical system that is composed of these two mathematical functions, i.e. to give to each his own and receive from each his own.

In this perspective, the objective of the dialogue would no longer be the mere "taxation of the digital economy" implemented through any national legislation (even of a purely unilateral nature). Instead, it would be legislation implemented according to consolidated traditions, through a sum of agreements based on the logical model of Liquid Tax-mv shared between all states, which is a model that treats states as if they were citizens of the globe to create the conditions of peace. In other words, it would have a dual function: (i) a general function to make each state contribute to the public expenses of all states in relation to its global ability to pay-mv; and (ii) a special function, and this is the peculiarity, to protect at the same time the revenue of each state.[24]

If, therefore, the "protection" of state-revenue is a function that delimits the scope of a possible solution to the problem, and if "protection" implies justice and justice implies truth, in any dialogue on this issue there must be an exhortation to evaluate legislation aimed at taxing the digital economy that can be proposed as a real tool to truly achieve revenue. In other words, a real positive flow of liquidity that really passes from the assets of a real taxpayer to the treasuries of the individual states concerned each time.

2024); A.J. Auerbach & D. Holtz-Eakin, *The Role of Border Adjustments in International Taxation*, American Action Forum, Research (30 Nov. 2016), available at www.americanactionforum.org/research/14344/ (accessed 17 Apr. 2024); and A.J. Auerbach et al., *Destination-based cash flow taxation*, WP 17/01 (Jan. 2017).

23. For instance, exempting exports and taxing imports, as happens with a DBCFT.

24. Moreover, Professor Avi-Yonah reminded us that, since the early 1900s, there has been an awareness that if the income subject to the tax has an international dimension, then each state that receives income from that tax must give resources to others, i.e. it must contribute to the public expenses of the other states because the public functions carried out by these states are essential for the realization of an internationally recognized income as a unitary concept respect to each state considered. The residual space of this contribution does not permit the mathematical demonstration of the truth of this parallelism (which in any case seems to be very intuitive), but, if it was possible to do so, it could be shown that it is possible to derive from it a concept of Global ability to pay-*mv* (and then of a Global Income-*mv*). Reasoning by analogy (and not metaphorically), the global ability to pay is, therefore, the suitability of any "one" (state), belonging to a set of "all" (the states), to divide both its having and its giving in respect of the community of which all are part, as the planet on which all states (and their citizens or subjects) live is one. In other words, Global Income-*mv*, as a value of the variable global ability to pay, would be divided for fiscal purposes on the basis of that suitability (= the reason of truth of a new global legislation). ***See*** Avi-Yonah, ***supra*** note 1 and note 2.

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In summary, therefore, the question is this: what legislation or rather what model of bilateral or multilateral legislation can really achieve the inflow, for each state, of the taxes or other para-commutative benefits truly due on the digital economy respecting at the same time both the function of the ability to pay of each one (citizen or state) belonging to the international community, and the function of the commonly accepted or agreed international standards bilaterally or multilaterally put in place to really protect the revenue of each state? This question is now considered in section 5.

5. A Law with Truth-mv Dedicated to the Taxation of Digital Services

In the light of these premises, as set out in sections 3. and 4., it becomes possible to hypothesize what legislation could really protect state revenue in relation to digital services by truly giving to each his own and truly receiving from each his own.

Consider, for example, the Italian case where the purchase of these services implies digital payments by the operator resident in Italy (the country of destination) towards, say, an individual or an entity in the United States who does not have a PE in Italy, or who does not have a bank account (Qualified account-mv) in Italy intended for the calculation of Liquid Income-mv.

If the income becomes taxable, whatever the source, when it becomes liquid and if all the flows are subject to a withholding tax on the income of the recipient, then the web, being made up of digital payments, would seem to constitute the optimal environment for Liquid Withholding-mv.

In fact, web multinationals would not be treated unilaterally (i.e. unilaterally producing laws without truth [Y=d]-mv) using logics without the equality criterion, as would be done by resorting to a “single tax” dedicated to “single ones”, but would be treated in the same way as all other ones-mv, i.e. like all other resident or non-resident subjects with or without a PE in Italy.

Continuing with the same example, in Italy (but also in any of the other states), the multinational receiving a flow of liquidity from a qualified account with the Revenue Agency in Italy would be subject to the following two taxes:

(1) a personalized withholding tax (1% to 5%) if the multinational had a PE in Italy or, if this was not the case, if it had a qualified account in Italy through a fiscal agent; and

(2) a definitive withholding tax (not less than 15%) if, as a non-resident, it did not wish, of its own volition, to appoint a fiscal agent and declare a qualified account in Italy.

In more detail, wishing to correspond as far as possible to the two precise practical questions that Professor Avi-Yonah kindly posed during the meeting in Milan,[25] it can be said that the idea is based on these two premises: (i) that all of the inhabitants of the earth, in order to purchase digital services through a multinational, must make payments to it through a financial intermediary using their own bank account (or a similar financial account); and (ii) that every inhabitant, individual or not, human or not, multinational or not, should be treated fiscally in the same way, relatively to their liquid ability to pay, in accordance with the respective, logical and peaceful, reasons of truth-mv of the two functions set out previously in this section.

This gives rise to the following two hypotheses:

(1) if the multinational has registered a qualified account with the national tax authorities of a country “C”, the payment to that multinational from the qualified account registered in country “C” of any business or end consumer will be subject by the bank of that multinational to a small withholding tax (1% to 5%), personalized by means of specific criteria, in advance of the final taxation that will then take place on the Liquid Income of that multinational; or

(2) if the Multinational has not registered a qualified account with the national tax authorities of country “C”, the bank (or financial intermediary) that realizes the payment to that multinational ordered by an entity (any business or end consumer, individual or corporate, human or humanoid, etc.) with a qualified account in country “C” will operate a definitive Liquid Withholding of 15% on the amount of the outflow.

It is not important where the purchaser (or the device used by him for buying via web) is physically located. What is relevant is the country in which the tax authority has qualified the bank account that the purchaser uses to proceed with the payment in favour of the multinational.[26]

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25. *See supra* n. 2. The question formulated by Professor Avi-Yonah on the day of the conference was: how can withholding be applied to payments by advertisers to Amazon or Meta when these may be outside Italy or even outside the European Union?

26. Probably, the tax authorities of the destination country will ask to know in which other countries the taxpayer, whether individual or not, human or not, multinational or not, has registered his or her own Liquid Income Taxation System-qualified accounts.

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This would generate very significant revenue in a simple and secure way. And revenue that would most likely be far higher than that foreseeable under the current disciplines of DSTs.

As DSTs are taxes on income (on pure income, real income, income in its maximum ideal or practical expression), such taxes should undoubtedly be creditable in the United States or in any other country in a similar position to that of the United States, given the logics of truth that characterize them, just as they characterize the validity and effectiveness of international customary norms.

Perhaps, in the hypothesis outlined in the preceding paragraph, it would no longer be possible for the United States (or any other country in a similar situation) to oppose the counterargument "illogical taxes, i.e. without truth, imply illogical duties, i.e. without truth" to logically respond to the DST.

Obviously, they could oppose it, but they would have to use a counterargument that is no longer logical, i.e. a false argument or an argument without truth that would imply a significant loss of international credibility.

On the other hand, article 12B of the UN Model (2021) appears to be consistent with this hypothesis, when it focusses on the time of payment of the price of the digital service, and the possibility of a withholding by the state of destination based on a maximum percentage conventionally agreed on.

Taking these considerations as the premise, neither of the critical arguments advanced by Professor Avi-Yonah regarding article 12B of the UN Model (2021) appear to be decisive.

In effect, as far as the first argument is concerned (linked to the fact that the withholding would apply to gross revenue), the Liquid Tax presented here provides by default for Liquid Withholding in advance, unlike the definitive taxation, that would then be quantified on the Liquid Income, i.e. on the net positive result of the inflows and outflows of liquidity merged into the qualified account declared by the non-resident person to the fiscal authorities of the destination country. All this would be without prejudice to the possibility of the non-resident subject to opt for withholding based on gross revenue and not to open a qualified account in the country of destination.

With regard to the second critical argument linked to the fact that in many cases web users pay nothing, it does not seem to be crucial as to what is going to be said regarding the taxation of data mining. This is now considered in section 6.

6. A Law with Truth^{-mv} Dedicated to the Granting of Data Mining Rights

As far as the extraction of data is concerned, whether scientific or ethical, the very definition of law with truth^{-mv} logically endows the phenomenon with its treatment, just as occurs naturally when people unscrew a screw using a screwdriver and unscrew a nut using a wrench^{-mv}.

[The treatment that is intrinsic to data mining (i.e. truly its own^{-mv}), according to the ethical sense common to all, should be the same treatment that is reserved for those who extract and create value from what for others would be of no value without the action of those who extract it]$^{-mv}$.

For reasons of brevity, it is necessary to leave the microeconomic aspect to one side and observe the phenomenon at macroeconomic level, in its universality.

[In the light of a law with truth^{-mv}, the extraction of raw data that is not yet considered to be usable and the mining resources that derive from raw data that represent the national or regional identity of each territory seem to constitute an unavailable asset value, both in this new world and even more in the world to come]$^{-mv}$.

True state legislation with truth^{-mv} for the safeguarding of state revenues (this time non-tax, but para-commutative) should qualify big data (understood as universality) as unavailable assets because its nature can be referred to an entire national territory or even to an individual regional territory. Thus, the phenomenon should not be treated with a tax or, at least, not exclusively with a tax referred to single taxpayers.

That collective phenomenon, i.e. that common good, should become instead the subject of agreements between the state and/or the regions and the multinationals of the web, which should also in this case follow a model approved by the UN or another similar international organization.

These agreements should provide for the payment of a royalty connected to the mining of data representative of the identity of that territory^{-mv} (Big Data Royalty^{-mv}).

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Moreover, in contrast to what happens to other resources (think of oil or other hydrocarbons), what is extracted by way of the web from territories inhabited by citizens who unconsciously provide that data or who, in any case, are subtly forced to permit the extraction of that data, is not burned with use, but has an ongoing value, over a very broad time spectrum (being a value with long, repeated fecundity).

Therefore, this would be a monthly or annual royalty of indefinite duration (until revocation of the concession), whose liquidity should be attributed to the relevant states, regions or other minor communities, provided that they are unified by a common scientific-ethical-social-economic denominator.

Even assigning modest values to the percentage entity of the royalty due per inhabitant, the amount of the proceeds would be very significant and could be used to finance public spending or to reduce greatly, if not completely eliminate, other state or local revenues that would otherwise tend to discourage the economic development of that territory.

In short, perhaps, without further increasing the tax burden, non-tax revenue could be obtained that is higher than the tax revenue expected to be obtained with the legislation in force, or *in fieri*, which seems to be excessively obsequious and so not true, if placed in relation to the ethical sense common to all.

Furthermore, this royalty would be deductible from the income of the multinationals, which, in this way, would not be subject to double income taxation or violations of other customary principles.

Obviously, it is understandable that web multinationals, if not the governments that safeguard their actions, may not be willing to enter into such agreements, even after the states have qualified as unavailable, and, therefore, unusable, the big data extracted from a national or a regional entire territory.

Such a rhetorical question could probably be answered with another rhetorical question: what can be the value of a multinational web company that owns the best existing algorithms if it does not possess the data, or if it does not have the big data necessary to feed the algorithms of AI or 5G? Needless to say, the answer is zero value.

In addition, a constructive contribution comes from the logic of a contract that is correct and in good faith.

In the negotiating composition between parties acting in accordance with correctness and good faith, while a decomposed reaction (illogical duties) to an action that is also decomposed (illogical web tax) could logically be explained, such a reaction could not logically be explained if the action were validated instead by an ancient and customary relational parameter, and, therefore, ethically pre-shared by the ethical sense common to all parties.

Ultimately, if the object of the dialogue is only the raw data, the solution proposed by one of the two parties would have the merit of being validated by the relationship (in this case, true) that exists with consolidated customary rules (which concern the extraction for profit of resources located in the territories of others), rules that a correct and bona fide counterpart acting according to the ethical sense common to all could not logically refuse to accept.

7. Conclusions

Having posed the initial question and mathematically calculated the juridical system of the two functions that it contemplates, the intersection of their sets of solutions is demarcated by the following reasoning.

[If a law with truth is to give to each his own and receive from each his own, if a law with truth can better ensure a condition of peace between peoples, if for humans or humanoids it is natural to give a screwdriver to unscrew a screw and receive a screw from the unscrewing with a screwdriver, then it is natural to give Liquid Tax to the taxation of digital services and receive Liquid Tax from the taxation of digital services, as well as to give Big Data Royalty to data mining and receive Big Data Royalty from data mining]$^{-mv}$.

This reasoning finds no preclusions in the norms (constitutional, EU or international) that constitute a parameter of validity to such legislation (with truth^{-mv}).

On the other hand, in the light of its reasons of truth^{-mv}, this hypothetical legislation seems to be susceptible to implementing or substituting the OECD's Pillar Two as well. Moreover, the latter, if observed in the present complex configuration and evaluated in relation to those parametric norms, seems to be illogical and conflictual, i.e. in mathematical terms, not true^{-mv} or, more probably, without truth^{-mv}).[27]

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27. Professor Avi-Yonah, on the day he gave his lecture in Milan, very effectively asked if the proposal put forward could be used to implement the OECD's Pillar Two. The limits of this article do not permit the author to deal with such a broad and complex question here. However, this issue will be examined by the author in a forthcoming work on the relationship between Liquid Income Taxation System and Pillar Two. *See supra* n. 18.

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Indeed, on closer inspection, precisely the conventional (not unilateral) parametric norms that have hitherto contributed enormously to peace between many countries should not be contradicted, but, rather, protected, preserved and updated with regard to the science and ethics of today's globalized humanity.

If ever, as has been said, they should, in the process of adaptation, receive the science and current ethics of all the ones (humans or humanoids, individuals or entities, including the single states) that populate the earth, so that they can once more give each one what he needs to find and understand what he receives by mathematically coupling his or her own scientific nature with his or her own ethical nature-mv.

Scientific nature endows every individual with the calculated courage that is needed, just as science is needed, to move from the complex to the simple. However, this step cannot be achieved unless his or her ethical nature arouses that love for the common good that serves to change things as they are now and so make really simple what today, out of convenience or selfishness, is complex-mv.

[This is the mathematical form of the incessant circular mutability of giving and receiving, without a before and without an after]-mv.

Perhaps, this is the only form, therefore, able to regulate in the near future the peaceful and sustainable globalized coexistence of all the inhabitants of the earth, entities or individuals, humans or humanoids.

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