

justification to “[...] be appropriate to the nature of the situations in which the idea of justice is mobilized” (165). Such a theory does not start from ideal or idealized premises, but from our present situation. And it does not necessarily ask for *the* solution to the problem, but for possible steps towards a better situation.

Chapter 9 takes us “Beyond justice” – thus its title – to a world in which states “[...] substitute acceptability of common rules for controversial claims of justice” (191), i.e. to the world we actually live in. The fundamental problem to resolve is not theoretical – finding an adequate abstract justification for equally abstract norms of justice applicable to our present situation –, but practical: “[...] finding a system of rules and burden-sharing that major states capable of acting on the problem [...] may wish to join voluntarily in order to cooperate” (198). Neither the United States, nor China, nor India will be motivated to change their climate politics by sophisticated theories of climate justice. So rather than develop a new abstract conception of climate justice, one should see what can be done given the motivational structure of these and other main actors.

What all this finally amounts to is that the more we concentrate on the search for contextually acceptable rules, “[...] the more implausible it becomes for considerations of international justice to play a significant part” (199). And this means that abstract philosophy, however sophisticated its theories of justice may be or are yet to become in the future, are of no great use for solving our contemporary climate problems.

Godard’s book does not attempt to give us concrete solutions – the actors involved must find them on the basis of what they can accept –, and the author’s major aim is to draw our attention to the fact that solutions are always tributary to what might be called a solution-framework, and hence he addresses the question of what a useful solution-framework would look like in the world we actually live in. Such a solution-framework should not be founded on an abstract concept of justice, but should start rather from the fact that what matters is to motivate states. The best concept of justice is of no value if states do not comply with the norms derived from it. Hence Godard’s book could also have as a subtitle: climate change and the limits of applied ethics.

Yet giving it such a subtitle would be ignoring the fact that applied ethics cannot be reduced to Rawlsian or utilitarian theories of justice. Calling our problem with the resolution of the climate problem a ‘motivational’ problem opens the door to an analysis of the relevance of a Humean or Schopenhauerian approach to the question. It is not applied ethics as such that is disqualified or promised an insignificant role in the future, but only a certain type of normative applied ethics.

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Daniel HALLIDAY. *The Inheritance of Wealth. Justice, Equality, and the Right to Bequeath*. Oxford: Oxford University Press, 2018. 256 pp.

In *The Inheritance of Wealth*, Daniel Halliday sets out to examine the moral grounds of the right to bequeath or transfer wealth. The explicit aims of the book are to identify

the conditions under which inherited wealth undermines social justice, and to shed light on some long-standing theoretical disagreements between competing theories of social justice, especially egalitarianism, utilitarianism, and libertarianism. The main argument is that inherited wealth causes and maintains economic segregation, which leads to an unjust society in which certain groups possess arbitrary enjoyment of privilege and status compared to other groups. Halliday argues that the accumulation of wealth over time is one among many mechanisms that cause and maintain these group differences. The proposed way forward is to revive an old but underappreciated tax policy, namely the Rignano scheme. This scheme makes inheritance taxation progressive over time, meaning that ‘old’ wealth is taxed at a higher rate than ‘young’ wealth. Halliday argues that the Rignano scheme is a more effective and just institution for limiting the accumulation of wealth over time and fighting economic segregation than other more common tax policies.

This eight-chapter book can be divided into three parts. The first part reconstructs various arguments on inheritance and bequest in the early liberal and utilitarian traditions. This topic, however, has been covered extensively, and indeed more thoroughly, in the philosophical literature so a specialist reader will not find much new here. This analysis is followed by an illuminating reconstruction of Rignano’s views on taxation and a discussion of some of his early critics, which has attracted much less attention in contemporary political philosophy.

The second part, which consists of Chapters 4-6, forms the book’s argumentative core. Chapters 4 and 5 spell out the egalitarian commitments underlying Halliday’s claim that economic segregation violates egalitarian values. In Chapter 4, Halliday offers a range of arguments to show that some influential luck egalitarian positions cannot give a satisfactory account of how to regulate inheritance and the right to bequeath. In Chapter 5, Halliday turns to relational egalitarianism and argues for an egalitarian account that combines relational egalitarian and luck egalitarian elements. He argues that the concern for brute luck which luck egalitarians put at centre stage in thinking about justice is wrong to target the mere fact of receiving an inheritance. There is, Halliday argues, nothing morally objectionable about receiving a small inheritance even though this is a matter of brute luck (77-78). Rather, Halliday forcefully argues that egalitarians must point out the effects of being born into an economic group whose privileges are maintained in part by large flows of inherited wealth, which is the relevant kind of ‘brute luck’ egalitarians should focus on in the context of inheritance and the right to bequeath (110-112). Halliday rightly stresses that understanding brute luck in terms of being born as a member of a certain social group can help us interpret some crucial claims in luck egalitarianism. However, while he claims that this argument *combines* luck egalitarian and relational egalitarian concerns, what he actually shows is that luck egalitarians and relational egalitarians can both *agree* on this claim. Halliday explicitly employs the latter strategy in a later argument in the book where he argues that at least some libertarians have good reasons to defend the Rignano scheme even though they do not share Halliday’s egalitarian commitments (171-176). In general, it is not always clear whether Halliday wants to argue that certain positions are forced to accept certain conclusions about inheritance, or that they are forced to change their underlying normative assumptions.

The rest of Chapter 5 is devoted to one of the core concepts of the book: economic segregation. Economic segregation occurs when an individual's life prospects and social status depend on her membership of a group that possesses greater wealth than other groups. The crucial point of the argument is that wealth attracts nonfinancial capital, including social capital (i.e. "valuable knowledge and opportunities" [107]) and cultural capital (i.e. "behavioural norms or dispositions" [107]). The differences in access to nonfinancial capital that comes with being a member of specific social groups causes and maintains economic segregation.

Halliday's discussion in Chapter 6 of the philosophical and sociological literature on how the family plays a pivotal role in maintaining economic segregation are among the best parts of the book. The crux of his analysis is that it is the accumulation of wealth over time that leads to an unfair distribution of access to nonfinancial capital, and that the family plays a pivotal role in transferring these privileges from one generation to the next. Crucial here is his claim that someone's accumulation of nonfinancial capital is not the result of one transaction from parent to child but can be the result of the history of inheritance flows higher up in the family tree (140). This latter claim is developed in the rest of Chapter 6, which aims to show that inequalities in wealth replicate and may even increase over time. Combined with some arguments of how wealth attracts nonfinancial capital, this sets the stage for the Rignano scheme as morally superior to other taxation policies.

The third and final part of the book starts with a discussion of some possible libertarian lines of argument for and against inheritance tax. This discussion, though interesting, is not very in-depth, and comes across as a bit too late given that the book's core arguments have already been defended. What it does show is that even without egalitarian foundations the Rignano scheme may have merit over more common tax policies. The eighth and final chapter focusses on institutional design in relation to the Rignano scheme as well as how tax policies could be designed to counter issues such as non-compliance. However, it is precisely in giving a more specified account of the Rignano scheme that the book does not really deliver. Halliday himself notes that the "[...] question of age sensitivity as a feature of wealth transfer taxation [...] deserves more of an extended philosophical examination than it has so far had in the literature" (194). I fully grant that this is true, and Halliday does much to show why such an examination may be fruitful, but it is precisely this examination that I had hoped Halliday would have done more thoroughly. Especially in his discussion about actual institutions, Halliday seems hesitant to propose concrete institutional changes. A discussion of, for example, one or two case studies would have been valuable in Halliday's defence of the Rignano scheme.

This book length discussion of inheritance tax is a welcome and necessary step in moving the underdeveloped academic debate about taxation and inheritance forward. While the book is clearly written and develops interesting arguments and proposals in a structured and mostly convincing way, its main strength lies in showing where the conflict and normative issues lie rather than in developing a mature theory of just taxation or proposing concrete measures at the level of institutional design. In proposing

the Rignano scheme, however, the book opens up the possibility for a very interesting way of thinking about justice and inheritance in the future.

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Shannon VALLOR. *Technology and the Virtues: A Philosophical Guide to a Future Worth Wanting*. Oxford: Oxford University Press, 2016. 309 pp.

In the wake of the Cambridge Analytica and Facebook scandal, few people would probably deny how deeply technology is embedded in all aspects of our daily life. Any ethical reflection on what we consider a valuable life to pursue is therefore unavoidably linked to the question how we live with technology. The recent book by Shannon Vallor provides an excellent reflection on this question.

The book is divided into three parts. The first lays the philosophical foundations for a technomoral virtue ethic. Already in the first chapter, Vallor takes an explicitly inclusive approach to virtues by not only introducing the classical Greek notion of virtue but also the Confucian equivalent notion of *de* (德), which is usually translated as virtue or ethical power. In this part of the book, Vallor makes a case for a virtue-based framework for thinking about the good life in a technological age.

The second part is devoted to cultivating technomoral virtues. Starting from the virtues discussed in the traditional literature, Vallor argues for new virtues for the 21st century, which she aptly calls ‘techno-moral virtues’. These techno-moral values include, in addition to more traditional virtues such as honesty, justice and empathy, also technomoral wisdom. Technomoral wisdom enables a person to “[...] extend [...] natural moral attitudes of caring concern (such as love, fairness, benevolence, respect, or compassion) beyond their initial scope, as called for by the general and situational demands of morality” (116). This notion of extension is especially relevant in light of emerging technosocial developments. Certain kinds of technologies may expand or narrow the scope of our moral concern. For that reason, living well with technologies ultimately boils down to the question whether “[...] the human family [is] able to live well with emerging technologies such as social media, artificial intelligence, social robots, biomedical enhancement, and ubiquitous surveillance – *as well as* any number of disruptive technologies whose emergence we cannot possibly hope to anticipate – seem to depend upon our ability to encourage the wider, even global, cultivation of the *technomoral* virtues” (117; italics original).

The third part is devoted to an in-depth discussion of some sample emerging technologies: new social media, digital surveillance and self-tracking, military and social robotics, and biomedical enhancement. If there is one point of criticism to be mentioned, it is the lack of examples related to energy and climate change in this third part. An exploration of food technologies that are based on synthetic biology that would reduce the impact of our consumption patterns, for example, would have been interesting. But the attentive reader could also implicitly derive these examples for him or