The Jet-Black Shipwreck

Prologue

"This is a message from the Black Swan."

 The calm voice of Old Rock, the comms operator, echoed on the bridge.

"All pirate ships are stationed. The enemy fleet is in position on the ecliptic."

"Thank you."

Captain Suzuka officially succeeded her seriously injured and comatose father as the leader of the White Swan. She is staring down the main display of the captain's seat. She had already checked that display several times, and it is supposed to accurately show the current position and vectors of the red supergiant star Garnet A and all the enemy and ally spacecraft deployed around it.

There was nothing to wait for. All ships were positioned and waiting for the signal to start the operation.

Suzuka trembled upon realizing that the fate of the stars was in her hands. She closed her eyes to take a deep breath and then reopened them.

"Alright, I guess it's time to start."

"Already?"

"So the volunteer army isn't ready yet?" - said Old Rock, the oldest member of the bridge, in a low and clear voice after looking at the captain's seat.

"So-called volunteer army consists of fast merchant and cargo ships, private cruisers, and civilian spaceships without fire-control radars, right? They won't be a serious threat even if we wait for them."

Once again, Suzuka looked at the main display. None of the symbols on it seemed to indicate that the ship belonged to the regular fleet of the Independence Army.

"We, as pirates, have never been in a controlled fleet battle before. We don't have a regular fleet, but it's definitely the military that runs it. We have to do whatever it takes if we really want this victory."

"What exactly are the tactics that you're going to use?"

After this question of Old Rock's, Suzuka realized it was the first time she was being tested not as a commander of the White Swan but of the entire pirate fleet.

"We have never fought in a fleet battle, but we do have experience of fighting by ourselves, predicting all of the situations on the battlefield. With just a single ship, we've done everything a fleet could: searching for enemies, meeting them, bombing them, and cleaning up afterward. Therefore, I'm sure that one pirate ship is enough to do the work of the entire fleet."

Suzuka looked at the people lined up on the bridge - she knew all of those faces very well.

"All we have to do to win is to stick to what we must do without forgetting the purpose of the mission. We will bring victory no matter how many ships there may be."

"It's been a while since combat became mostly digital numerical calculation. The one who puts as many forces as possible in the right place and time wins. We would've achieved world peace if winning was about accomplishments and beliefs".

"There is one more reason why we can win."

Suzuka then forced a smile and pretended to be relaxed.

"It's time to go."

She continued talking after a breath.

"If being in the lead is what we want, we need to move now. We can't rely on the volunteer army. After this battle, they will be responsible for the clean-up and rescue of people. We won't have to worry about the rescue ships getting involved in the battle."

Suzuka looked at Old Rock in the comm station - with a smile on her face.

He raised his hand as a signal that it was okay.

"I think it's okay. I didn't think the last big thing we would do as pirates would be a fleet battle, but we have good chances of winning with such a determined commander.

"Of course, we're going to win!"

Suzuka pouted her lips sulkily and looked around the bridge.

"Let's go. The White Swan is in the final stage of acceleration. No change in operational procedures, and no disturbance until the very last minute."

 Suzuka opened the channel to all ships participating in the operation.

"Come on, pirates! Let's get this done!"

With its solar winds fully extended on its nine masts deployed on three sides to catch the light of the red supergiant star, the White Swan began accelerating as if it was bouncing on a hull with its inertial control system at maximum capacity to lighten its mass.

The War of Independence came to an end in three days after that.

The Distress Signal From The Past

"The cost for components, shipping, rental docks, work facilities, food, clothing, arms, ammunition, fuel, medicine, and office supplies!"

No matter how carefully she checked, the list of expenses seemed endless, and Marika Kato screamed in the supposedly empty yacht club room.

"It is important to check the account books, but is it something a captain should be doing? So generations of pirate captains did all this work?"

"What is all the fuss about?"

Marika froze and slowly turned around, looking at a notebook unfolding behind her back with no warning.

" ......President?"

Even though the door was closed, the president, Lynn Lambretta, appeared in the clubroom and started eagerly reading the numbers on the display.

"Is this Bentenmaru's household account book?"

"Yes, well, at least it looks like it."

Looking confused, Marika turned her attention back to the display. Outsiders aren't supposed to see it, but since Lynn is helping Bentenmaru with the operation, it would be pointless to hide it from her.

"Even though Bentenmaru is a pirate ship, we still need money to fly around in the universe. We can't continue our work unless we keep a tight accounting of our finances. Even though I'm not an accountant, as a captain, I have to know and approve all the money coming in and out so I can submit the account books to the administration department that issues the pirate's license. "

"Do pirates nowadays have to submit their bookkeeping to the authorities to get a license to operate?"

Lynn looked at Marika's face and the display with her eyes wide open.

"Can I see it?"

"It's not that interesting."

Marika turned the notebook display toward Lynn.

"There are a lot more odd entries than on our Odette II, and the sheets are thicker because the number of voyages exceeds that of the Odette II, but the account books for a spaceship are the same for all of them."

"Hmm."

Sliding her finger over the display, Lynn started flipping stacked pages.

"No, it is interesting. So insurance is an annual contract, I see. I guess it must be difficult to fill out a statement for every job you take."

"It is."

Marika nodded.

"It's okay when I'm not the one doing it, but it feels so tedious that I think someday civilization will be overwhelmed by the unnecessary paperwork."

"By the way...."

Lynn quickly scrolled through the rows of numbers on the display.

"I've heard that pirate ships don't pay taxes. Is that true?"

"Where did you hear that?!"

Marika yelled out unintentionally.

"It's not true! If you buy propellant, you will be charged for the fuel and value tax, and if you accidentally enter a station, you will get a bill with all the taxes you can get! Who told you that pirate ships don't pay taxes?

"No, it's just that you see..."

Laughing at Marika's angry look, Lynn waved her hand.

"Those are not the only taxes on a spaceship. If the ship is equipped with a super-lightspeed engine, it will be taxed under some unexplainable term. If the ship does not pass regular inspections, it will not be permitted to sail, and the cost of stamps for safety licenses and fees for application documents are also outrageous. However, I heard that pirate ships are exempt from taxes because they were created to take advantage of the wartime scandals and that they're treated in the same way as warships. Is it true?"

"Don't warships pay taxes?"

Marika curiously asked a question she had never thought of before.

"A warship is the government's property. If the state taxes its own property, it will only be an extra hassle for both the taxpayer and the government."

"But the Tax Bureau is considered to be the most merciless of all state organizations, so I don't think it's surprising that they would apply taxes without thinking about whether the property is theirs or someone else's, and seize it if the taxpayer doesn't pay on time."

Even warships operate within the law in wartime. In peacetime, they are required to obey navigation laws, and they should undergo regular inspections as required by the same law. However, as long as it is the property of the Galactic Nation, taxpayers still pay them for their own property, and the hellish bureaucratic tax bureau, also wants to save extra time and trouble. So, although they have an operating budget, warships are not taxed the way they are on the home planet. I assumed that government-owned spaceships aren't taxed for the same reason, so I thought pirate ships weren't either?"

"Is that so?"

First of all, Marika doesn't know what kind of taxes are charged for the Umi-no-ake registry spaceships.

“I heard somewhere that pirate ships are exempt from taxes because even though legal, they are outside the law. I guess this is partly because pirate licenses were created a long time ago during wartime, but I thought they were exempt from regular inspections and all that."

" I don't know..."

"Wasn't there any talk about the Bentenmaru docking for regular inspections since Marika became the captain?"

"We try to omit such things as much as possible because our spaceship is very poor."

Marika pondered.

"Of course, our crew is not the kind of people who would waste their time and efforts, so I'm sure they are doing all the maintenance and inspections."

All spaceships are required to undergo regular inspections according to their various classifications, including commercial ones and those for personal use. No spaceship can legally fly in the galaxy unless it passes the regular inspections conducted by the Ship Station and its commissioned docks and inspection sites, mainly to verify safety equipment checks and necessary updates.

“Can I look up something?”

Lynn stopped her fingers, which had been moving precisely on the display. Marika nodded.

"There are backups, so it's ok."

"I'm not going to rewrite anything."

Lynn only selected taxes from a seemingly endless number of items on the display.

"Oh, wow, that's a lot."

"Well, that's the entire payment of one ship for the current year. "

"The port entry fees, the value-added tax on propellant, food, and repairs, and, um, the navigation fees. "

Scrolling through the list compiled into one single sheet at high speed, Lynn scrolled down to the last line in no time and turned to Marika with a triumphant smile.

“Hey, just as I thought there's no weight tax, property tax, and no section on thrust tax for engine output, which a regular spaceship is supposed to pay. Are these all the taxes? Are they all in one place, or are there some missing?”

"That should be all."

Marika answered, feeling something baffling.

"Pirate ships aren't taxed? Really? That should make things a little easier, but why is it so hard then?"

"Well, isn't it because the pirates at Marika's place do nothing but non-profitable work?

"Well, I admit it's true that not all the work should be profitable."

With a disappointed face, Marika looked at the rows of numbers on the display.

"There are a lot of pirates who can't get paid because of their duty, or sometimes you can't ask for money due to simple empathy."

"If they are aware of that and exempt them from taxes, then the authorities are doing a great job."

"I don't think they are aware of it. They just haven't noticed it yet."

Marika thought about whether any other spaceships knew about the accounting situation and remembered that there were practice sailboats in the yacht club.

" Huh?"

 Marika looked up at Lynn.

"Is the tax on a spaceship the same whether it's a Category I or a Category II?"

"The tax rate for a Category II spaceship, which can't accelerate to faster-than-light speeds, is expected to be a little lower because the power output will be significantly smaller, and flying around will have little effect on the space structure. But there are a lot of utility bills in common, so it shouldn't be that much different. "

 "We are paying taxes for our Odette II, right?"

 Lynn pondered for a moment.

“If a public institution like a school has a spaceship for educational purposes, there should be exemptions. But our school is private, so Odette II is owned by our school and is a spaceship of the Umi-no-ake registry. In addition, with a ship of that size, it must cost a lot of taxes that I don't even want to count for private ownership."

“Right.”

She launched a used information terminal, equipment from the clubroom, next to her notebook.

"I think I found a section in the tax bureau that explains ship-related taxes...."

The public information page of the tax bureau was easy to find after some searching. Marika then began searching for the tax-related section she wanted to research.

"No, not a ship that floats on the water, but a spaceship. Well, our training ships were originally cargo ships, weren't they?"

"I thought they were experimental merchant ships that prioritized low costs. Then they became fast transportation ships. Aren't they training ships now?"

"Oh, that's right, training ships are....."

Marika's hand stopped hitting the keyboard.

"There is no such type of ship available."

"I'm not sure if there is any place in our galaxy other than the military that has a dedicated training ship. "

"I think that aerospace schools and research facilities might have training ships."

"The training ships owned by research institutes and companies are probably not dedicated to training but to recreation and research. Those wouldn't be exclusively for training purposes. A Category II cargo ship would probably cost about the same, so why don't you look for a model there?"

"Okay, let's see, a spaceship of the same size and power output as our training sailship that could be taxed similarly would be...."

Although it is called a weight tax, taxes on spaceships are generally determined by their active volume, not by their hull mass or size. In addition, there are detailed regulations and variables such as loading weight, engine power, life-support system capacity, and number of passenger cabins in the case of passenger ships, etc., and the tax rate varies depending on the number of years of operation and the depreciation ratio, so even mass-produced spaceships of the same type rarely have the same tax rate.

"The ship is almost 200 years old, so not only is depreciation past its prime, but depending on where it is registered, it may be subject to extra property taxes to encourage people to buy a new one."

Lynn looked at the information terminal in front of Marika.

"Can I take a look?"

"Please do."

When it comes to electronics, Lynn's skills are a few levels above Marika's. She easily handed over the control panel to Lynn and watched as the display showed what she was looking for, even though Lynn's typing speed was not that different from hers.

"A Category II cargo ship, in the same class as our ship, should be somewhere around here. "

Typing in the relevant numbers from a model case she had easily found, Lynn brought up the annual expenses for a standard Category II cargo ship on the display.

"Wow."

Marika surprisingly moaned at the number that was an extra digit more than she had expected.

"Just to be clear, this is what it costs to keep a cargo ship afloat in some cheap space for a year. If you want to operate a cargo ship, you will have to pay for engine maintenance, propellant, port taxes, crew salaries, food, and other necessary expenses in addition to this."

"I know what you're talking about because I've seen you on the Bentenmaru."

Marika sighed.

"If I wanted to work in the transportation industry, I would need a separate office, and when I think about the maintenance of those things, I feel overwhelmed."

“Space is a place that takes money for any reason."

Lynn laughed seeing Marika's fed-up face.

"I guess we can get rid of taxes if we build a completely closed intergenerational spaceship and head out to an outer galaxy where the Galactic Empire can't even reach us. We might still get a demand note at the destination."

Marika also laughed and looked at the list of standard taxes for cargo spaceships of the same class as the Odette II on the display.

"If we have a spaceship like this, the tuition at the Hakuoh Academy must be high--what's that?"

Marika tilted her head.

“What's up?"

“Before, Kane was surprised when he saw that Odette II had its dock at the relay station. How could a private school's training ship have such exclusive use of a closed dock?”

Marika operated her notebook to show the Bentenmaru's harbor-related requirements on the display. Even if it is a pirate ship, the entire hull may be docked at the open-system dock of the Umi-no-ake relay station.

"If they charge such an outrageous fee for just leaving a spaceship on an open dock for half a day, I wonder if they'll charge us as much as they would a brand new ship for just connecting the Odette II to a private dock.

"Of course, they will..."

"I wonder if our school is that rich."

Marika started tapping on the information terminal again.

"What now?"

"The occupation fee for the closed dock at the relay station. I wonder if there is a long-term discount or something that would make it cheaper."

However, I couldn't find the occupation fee for the closed system dock, no matter how many times I visited the public relations page of the Umi-no-ake relay station.

Although there are some cases of the Star system military using some closed docks exclusively, we haven't been able to find any data on how much the military pays for the annual use of relay stations.

"The military and the port department that oversees the airports and relay stations are all part of the Uni-no-ake Administration, so I guess that means there's no charge for the military's use of them."

"That's not fair."

"That's why it makes more sense for both the military and the station to be operated by taxpayers. But the occupancy tariffs for a closed system can be pretty horrendous even for a short period."

A dock to accommodate a huge spaceship has to be larger than the spaceship. The prices for an entirely closed dock with breathable air were surprisingly high, even for a common-use one in the upside bay area.

"If you're talking about long-term occupancy of a specialized section, the price would make you want to get rid of the ship and keep the money."

"Even if there is a long-term discount, a private dock would be more expensive than a shared one."

Marika looked at the prices for the usage of the pressurization dock and tweaked the numbers on the chart.

"I know we don't have to think about this, but why is our school still maintaining Odette II?"

"I wonder if the related budgets are publicly available?"

Lynn took out and put her personal computer, which she calls HAL-boy, on the desk. Then, she immediately started using it.

When Marika saw how they were breaking through the security decorated with the Hakuou Academy's emblem, she rounded her eyes.

"What are you doing!?"

"I'm simply checking our school's budget performance and seeing what's publicly available." I was curious to know where the budget for supplies, inspections, and maintenance comes from when I sailed on the Odette II and the training ship before that. "Marika, did you pay any other club fees for the training trip?"

Marika made a shaky motion with her head.

"No, I didn't. "I don't think it was ever added to the tuition."

"We don't either. This means we'll have to pay for the necessary equipment and expenses to get that training ship out of the port."

"Was our yacht club really that rich?"

"You know it can't be true.

Lynn moved her hands around the large, salon-style club room, which was decorated with ancient interior elements.

"It may appear that we have a lot of equipment, but we only use what we have." Sometimes used equipment is brought in from elsewhere, but it is either given away by the supporters' association or given as gifts by alumni, so you know we are not as wealthy as we appear. Despite the fact that we have practice voyages, our club's expenses have not changed significantly from the year before last year, when we did not have practice voyages, to the year after last year. However, the fact that the Odette II budget was approved so easily without any proper verification shows that there must be a record of it somewhere in our school, I believe."

Lynn's hand froze as she easily slipped past security and entered the Hakuou Academy's data server.

"Nothing...?"

"What?"

"I can't find a reference to the Odette II related budget entry in the budget...what's wrong with it?"

"Is it under some other name?"

"For example?"

"...... the White Swan, for example?"

Marika remembered that the yacht club's training sails were once called that. Lynn ran her fingers quickly.

"I can't seem to find anything. The cost of maintaining and operating a spaceship of this size cannot be insignificant..."