# Advancing an Anthropology of Tax

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Tax is as emotive as it is considered mundane – it is simultaneously a question of scandalous large-scale avoidance by high-net individuals and multinational corporations, dreams about socio-economic equality, and the stuff of everyday paperwork. Taxes are everywhere. Visibly and invisibly, they shape our economies and social relationships. From the extra pennies added when we purchase household goods, to the large sums involved when property moves hands, from buyer to seller, and between generations – the 'taxman' comes in and out of all these transactions and life events, shaping how they unfold and what they mean.

This book is an anthropological investigation of tax. Our approach is a multi-perspective one, rooting the study of tax in local, national, comparative, and transnational perspectives, and moving between several scales to capture the many views, actors, and objects that populate tax systems – the taxpaying individual, taxpayer groups, revenue authorities, tax policymakers, political discourses, auditing processes, collection technologies, and the workings of financial systems. Our aim is to explore these elements together, to read the experiences of a self-employed woman becoming a taxpayer in Ghana alongside the approach of the Organisation for Economic Co-operation and Development (OECD) and G20 countries towards value creation and distribution within a global economy. We argue that this multidimensional approach is the most effective and insightful way of tackling tax as an object of study because it

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recognises that tax is constituted by many relations, material realities, and ideas, and provides us with a fruitful interpretative access to this heterogeneous social world of taxation. This approach echoes recent work in the anthropology of 'systems', or sets of relationships (Appel 2019; Povinelli 2016; Tsing 2015), which recognises that an object of study is many things at once.

In this volume, we ask large questions about the meanings and definitions of tax, as well as fine-grained ones about how particular fiscal systems function. Connecting all the work presented here is a commitment to explore tax systems ethnographically rather than normatively, tracking how these systems both shape and are shaped by politics and their sociocultural contexts. This introduction raises fundamental questions about tax which we believe are under-examined and where an anthropological lens offers both new insights and avenues of debates, as well as impulses for disciplinary self-reflection. These questions include: how is tax defined and by whom, and with what distributary effects and consequences? What and who is taxable, and how are they rendered so? What do taxes do – how are they implicated in the histories and present of global and local equities and inequities, racisms and colonialisms? Our main contention is that asking and pursuing answers to these questions in an anthropological way will produce new and deeper understandings of tax – what fiscal systems do in our world and what socialities taxes disable and enable.

Taxation demands our attention as a core political issue. It affects who gets or shares what, when, and how, as well as why and with whom. Taxes are central to the conceptualisation of the sociology of rule and the modern state system. Canonical theorists in the social sciences considered them crucial to defining, enabling, and constraining societal, political, and economic relationships (Durkheim [1893] 1933; Marx & Engels [1848] 2012; Schumpeter [1919] 1991; Simmel [1907] 1978; Weber [1922] 1978). In these classic texts, tax policy was treated both as a 'symptom' and 'cause' of large-scale changes in the economy and society, and as a place where the emergence of different norms and forms of statehood was negotiated between states, capital, and citizens. These theorists emphasised how taxation both fostered and impeded capitalist economic development and the reproduction of wealth and income inequality.

It is surprising that within the discipline of anthropology, it is a relatively less explored topic, given the central role that tax plays in society and social theory – the impact any tax mix has on the inner workings of a state and to any government's possibilities and constraints in addressing basic issues as diverse as health care, infrastructure, education, and social security – and in light of the ongoing rich conversations about tax in New Fiscal Sociology (Martin, Mehrotra, & Prasad 2009). Bar a few early notable examples (Guyer 1992, 2004; Maurer 2008a, 2008b, 2004; Rawlings 2003; Roitman 2005), taxation has only recently become scrutinised by anthropologists – many of them included in this volume.

It is particularly curious that our discipline has not tackled this topic previously, seeing as anthropologists have been at the forefront of social scientific debates about the state and citizenship (Bierschenk & Olivier de Sardan 2014; Gupta 1995, 2012; Lazar 2013; Ong 1999, 2006; Scott 2017, 1998; Thelen, Vetters, & von Benda-Beckmann 2018), bureaucracy (Bear & Mathur 2015; Gupta 2012), and other relevant areas, such as policy (Shore & Wright 1997), capitalism and finance[1] and law[2]. In addition, economic anthropology is a well-developed field (Carrier 2021; Hann & Hart 2011; Sahlins 1972). Indeed, relations and rules of allocation, the movement of resources within different forms of societies, and the political and economic implications of this have always been core topics of anthropology (Polanyi 1944, 1957 – redistribution and householding; Bird-David 1990; Ferguson 2015; Peterson 1993; Widlok 2017; Woodburn 1998 – sharing; Maurer 2012, 2015 – payment). In particular, exchange and reciprocity are classic fields of study in anthropology relating to the sociopolitics of resource management and the moral

[1] The body of work on capitalism and its driving logics and beliefs, as well as everyday manifestations, have been crucial to generating the questions that the anthropology of tax is asking today, such as what role affect plays in financial systems, how people conceive of wealth creation, and what is considered a public good (Bear 2015; Bear & Mathur 2015; Ho 2009; Muehlebach 2012; Zaloom 2009).

[2] The anthropology of law's attention to how states, which have national orientations and frameworks, function in a globalised economy, and the attendant conversations about legal fictions of international law and domestic law, such as the sovereign nation-state, separate corporate person, or legal responsibility (Eckert & Knöpfel 2020; Riles 2013), are key touchstones for current tax work (Foblets, Goodale, Sapignoli, & Zenker 2022; Maurer 2001; Mugler 2019; Rawlings 2004, 2005), as well as the legal reasoning employed by international institutions and businesses (Riles 2011). Finally, legal anthropological research on property relations has also opened up terrain that tax scholars now build upon, such as the relationship between people, material and immaterial resources and objects of value, and the state, and the interlinking conversations about rights, 'natural rights', obligations, privacy, and freedoms (Blomley 2005; Coombe & Chapman 2020; Humphrey & Verdery 2004; James 2007; Sikor 2006; von Benda-Beckmann, von Benda-Beckmann & Wiber 2006).

orders produced through mutual dependence (Lévi-Strauss 1971 [1949]; Malinowski 1922, 1935; Mauss [1925] 1954). Tax engages everyone, directly or indirectly, in systems of distribution and resource allocation. We all live within the social worlds that fiscal systems produce, so it is time anthropology turns its attention to tax.

This volume marks an exciting moment of doing just this. It is a consolidation of a recent wave of tax scholarship within anthropology. Rather than a sub-discipline, we conceptualise our contribution as forwarding tax as an important analytical lens for all the fields of research mentioned above, *and* as an object of study in its own right. This volume, in particular, brings tax into the fold of state–society scholarship, an area where it undeniably deserves a place at the table. The move ensures the politicisation of tax, as well as the introduction of a new relational modality – fiscal sociality – to the study of the state and citizens.

## Why Talk about Tax Now?

In the last decade, research and debate in the social sciences have been awash with topics such as the Anthropocene, inequality, and new models of redistribution – all with the aim of getting to grips with our contemporary condition where humanitarian and ecological crises, including climate shocks, pandemics, and wars, necessitate that we work to find new and better paths forward. Tax systems are a crucial part of building alternative futures. They are a space that has the power to radically transform socio-economic relations (Piketty 2020). Simultaneously, they are structures that can and do perpetuate harm and exploitation (Bhambra & McClure 2022; Martin & Prasad 2014; Prasad & Deng 2009; Willmott, this volume). By forwarding multiple perspectives about what tax systems do and how they are experienced and constituted, this volume, and an anthropological approach to tax more widely, makes incisive interventions in what is one of the central conversations of the century.

While tax has been key to state-building throughout history and given attention as such by various scholars beyond anthropology, within the context of the recent history of tax relations, *now* is a crucial moment for anthropology to explore tax. More people, including ourselves and many of our research participants, have become increasingly interested in taxation. While there is great variety in how people talk about taxes and encounter taxation on a practical and material level, we identify significant turning points illuminating why taxation has become increasingly a matter of contestation and concern.

The 2008 financial crisis lifted the curtain on the systemic transformation of capitalist economies over the previous four decades and showed that contemporary capitalism is 'financialised' (Hann & Kalb 2020; Krippner 2005; Lapavitsas 2013). The economic crisis brought domestic and global distributional conflicts into the foreground of public debate, acting as an accelerator for interest in taxation (Christians 2014; Dietsch 2015; Pogge & Mehta 2016). That banks, insurance, and mortgage companies demand self-regulation and freedom from interference from the state, but then call for publicly funded bailouts when things get tough, was loudly protested by, amongst many others, the members of the international Occupy movement (Juris & Rasza 2012; Mitchell, Hancourt, & Taussig 2013). Their reaping of massive private returns, but socialisation of risks and losses with taxpayer money, was particularly controversial because the catalyst of the crisis was years-long speculative mortgage lending to the poorest households in the United States by these very companies (Hiß & Rona-Tas 2011). Millions lost their homes to foreclosure when they were unable to refinance their expensive 'subprime' loans, which were being traded in 'securitised' form in global financial markets (US Government Accountability Office (GAO) 2012).

The negative effects of credit liberalisation and a growing international credit industry were felt across the globe. Where credit had previously been a substitute for increases in salaries, it became an unsustainable liability as salaries and small profits dried up (James 2014; Narotzky 2015; Schraten 2020). Tax protests occurred most vociferously in countries where governments implemented austerity measures that significantly curtailed public spending and wiped entitlements to social welfare and security, and where people were asked to pay more taxes (Rakopoulos 2015). Alexis Spire (2020), who analysed the recent tax protests in Greece, Spain, and France, showed for instance that 'taxation has become a symbol of injustice' for lower income households in these countries – those who were hit hardest by domestic tax increases and experienced concomitant reduction and withdrawal of public services lost faith in the redistributive capacity of taxation (see also Bäumer Escobar 2020).

Pressures for tax reform and 'domestic resource mobilisation'[3] were also accentuated in countries only indirectly hit by the financial crisis, in

[3] 'Low' or 'inadequate' levels of domestic resource mobilisation are measured as 'tax revenue-to-GDP ratio' or 'total government revenue as a proportion of GDP'. These states

the sense of being recipients of financial assistance from aid organisations or being otherwise dependent on creditor institutions such as the International Monetary Fund (IMF) or World Bank. Such countries were forced to act to strengthen their ability to raise taxes and other revenues when, after 2008, development aid payments were reduced due to budgetary constraints in donor countries. Moreover, effective tax collection gained more traction as an important aspect of *good governance* (IMF et al. 2010; OECD 2008; OECD 2015). The Consensus of the United Nations (UN) International Conference on Financing for Development, which took place two decades ago in Monterrey, Mexico (UN 2002), cited the tapping of domestic resources through taxation as fundamental to sustainable development. Taxation is treated in these debates as a catalyst for the development of responsive, effective, and accountable government, and for the expansion of state capacity. The bargaining around taxation, so the theory goes, strengthens the 'social' or 'fiscal contract' between the state and its citizens (Bräutigam, Fjeldstad, & Moore 2008; Moore, Fjeldstad, & Prichard 2018).

The global circulation of these ideas of what a 'good tax system' or a 'good taxpayer' should look like, and how to get there, has been crucial to how tax policies and reforms are composed in the twenty-first century. Various contributors to our volume have encountered research participants dealing with the demands of such domestic reform initiatives that aimed at increasing domestic resource mobilisation through building a national tax culture and broadening their tax base. For instance, the introduction of electronic tax filing systems, which should make tax paying easier, and reduce opportunities for tax evasion and corruption, created liquidity and bureaucratic difficulties for taxpayers from Kenya to Croatia, and Bolivia (Elmi, this volume; Sheild Johansson 2022; Smith 2020). Adding this nuance to prevailing debates over what constitutes 'good' governance shifts the main question away from why these reforms do not work to what logics and assumptions are built into these reforms and how that relates to the socio-economic and cultural context within which they exist. This framing also allows for larger systemic and structural questions such as: 'who is bailing out whom' during an economic crisis, 'who is in debt to whom', and 'whose resources are in need of being mobilised for whom'?

often have economies characterised as rent-seeking, with concomitant low levels of personal income tax revenue compared with other tax revenues, and higher levels of informal, undeclared, or underground work and employment.

The widening post–financial crisis inequality gap within and between countries is another turning point which renewed public and scholarly interest in taxation (Milanovic 2013; Piketty 2014, 2020; Stiglitz 2012). Thomas Piketty's highly cited work, for instance, which draws on historical tax records, has increased awareness not only of the historical developments of wealth and income concentration around the world, but also of the widespread use of progressive taxation in the twentieth century as a key instrument of social reform. France, at the end of the nineteenth century in the Belle Epoque years, experienced a surge in inequality because 'there seemed to be no limit to the concentration of fortunes' and private wealth could accumulate with hardly any (tax) restrictions (2020: 127). To raise revenue, France implemented progressive tax rates in the early twentieth century, which also addressed the substantial wealth disparities that had emerged. Piketty also highlights the use of time-limited special taxes to deal with large public debt crises. Germany and Japan, for instance, imposed massive wealth taxes after World War II, and in this way reduced their public debt without austerity measures or transferring the debt to future generations (Piketty 2020: 441–465).

This consensus of 'embedded liberalism' (Polanyi 1944; Ruggie 1982), to combine free trade with a government's responsibility to provide employment, welfare, and reverse economic inequality – albeit an equality only sustained by the violent differentiation of citizenship along race and gender lines – through tax policy and other interventions, evaporated in most economies towards the end of the twentieth century. The 1980s brought a rise in economic and legal reforms that prioritised markets over governments in allocating economic resources and that pushed private property rights and the deregulation and dismantling of the welfare state (Bear 2015; Beckert 2010; Moyn 2018). Since then, cuts to top personal income tax rates and business taxes have readily been introduced to provide a 'competitive' and 'free' economic environment (Hürlimann 2019; Prasad 2012). Net wealth taxes, and taxes on wealth transfer, are now far less widespread than they once were in many OECD countries (OECD 2018).

Having said that, we observe that this dominant reading of tax, in particular pertaining to the notion that the taxation of income, wealth, and businesses is a hindrance to investment, economic growth, and development, is now being seriously challenged by new discussions about tax as a productive force within economies, including those forwarded by international organisations, as discussed above (Mazzucato 2013, 2021;

Perret 2021; Piketty 2020; Tax Foundation 2020). Social and economic justice debates around corporate social responsibility and human rights see taxation as a tool to tackle systemic poverty and structural inequality. They have also helped legitimise demands for more fiscal and financial regulation, new forms of taxes, and higher tax rates – demands that hitherto have often been characterised as 'radical'. A renewed interest in international tax cooperation, wealth taxes, and time-limited special taxes is, for instance, emerging. The global minimum tax rate for large multinational corporations, to which, under the auspices of the OECD, 136 countries agreed in 2021, is an example of a coordinated international attempt to curtail tax competition between countries and therefore the fiscal privileges of global firms. Politicians who suggested such a move in the early 2000s were derided (Pausch 2022). The political pressure and mandate at the OECD to come to such an agreement was not a given, but came off the back of more than a decade of work by advocacy networks like Association for the Taxation of Financial Transactions and Aid to Citizens (ATTAC), the Tax Justice Network (TJN), and Oxfam in demanding more tax justice (Mugler 2019).

While the fiscal effects of such an agreement are still unknown, the debate around corporate taxes and, connected to that, that of high-net individuals, deepened public awareness of the legal tools upon which the offshore economy relies to manage private and company wealth. *The Panama Papers* (2016) and *Luxembourg Leaks* (2014) were, for instance, based on globally shared data sets that were easily accessible on the Internet and provided new reference points for transnational tax demands.[4] Such large-scale work of investigative journalists made the entanglement of national and global inequalities and the financialisation and digitalisation of the economy real, concomitantly delegitimising standard economic arguments about the benefits of lax regulations and tax competition.

Special taxes are another example which illustrate that higher tax demands emphasising the redistributional capacity of taxation have returned as an argument within the mainstream policy repertoire of state

[4] *The Panama Papers* were released in 2016 by a network of 267 reporters from one hundred countries that partnered with over one hundred media organisations. It was an unprecedented investigation in terms of the financial and legal records that were compiled and analysed to explore a specific part of the global offshore economy, namely the work of Mossack Fonsenca & Co., until then the world's fourth largest provider of offshore financial services. The *Papers* revealed the offshore holdings of politicians and public officials globally and sparked resignations, arrests, and policy changes in dozens of countries.

actors and their advisers. To deal with the accumulated public debt due to coronavirus emergency measures, the chief-economic adviser of the Swiss COVID-19 taskforce suggested in August 2020 that the country introduce a five-year tax on profits for companies that its proposal referred to as 'Corona winners' (Swissinfo 2020). Special taxes were not only discussed, but swiftly implemented in a number of European countries by spring 2022. At the time of writing, some gas and oil companies are thus taxed on any 'excess profits' they earn due to the energy shortage and price hikes caused by Russia's current war against Ukraine. The UN secretary general, António Guterres, urged governments to push ahead with special taxes to protect vulnerable citizens from skyrocketing energy prices and their knock-on effects on peoples' livelihoods (UN 2022). In the United Kingdom, these 'windfall taxes' were implemented by the Conservative Party, which has been voting in favour of limited state interventions and tax cuts for decades.

In contrast to Alexis Spire's findings – that taxation is becoming a symbol of injustice in various social circles – these 'pro-tax proposals' emphasise the redistributional power of tax. We suggest that such a shift in how taxes are perceived and discussed also relates to current demands for more rather than fewer state interventions in the market, and increased acknowledgement of how state-funded activities, and therefore also taxpayer money, contribute to private and corporate wealth (Mazzucato 2013; Pistor 2019). In these demands, the state is conceptualised as an active rescuer instead of a disruptor of the free market's more effective distribution of resources. When reserves and revenues become scarce and inflation rises, the resource question, we suggest, re-emerges in political debates as one of distribution – and thus, taxation.

However, exactly what is shared with whom, how much, and for what reasons via taxation are empirical questions, as our volume's contributors demonstrate so well. And while new tax conversations are emerging, and taxation is becoming a more politicised issue, taxation is also something ordinary and omnipresent. Most people pay some form of tax on their income, capital, property, or consumption. They pay their local and national tax authorities, whether they like it or not, and often the habitual nature of these payments render them almost invisible and apolitical. Our aim in the next three sections of this introduction is to provide new perspectives on such a ubiquitous phenomenon. We ask: how can taxes be anthropologically conceptualised and analysed? For the purposes of this discussion we pose the following three questions: (1) What is tax? (2) What and who is taxable? (3) What do taxes do?

These questions inevitably overlap and constitute each other. The question, 'what do taxes do?' only makes sense when one can answer the question, 'what is a tax?' Yet the answer will not be provided fully to the reader in that first section. Instead, the question recurs throughout the three sections, just as thoughts about 'what is taxable' and 'what taxes do' are interwoven into our discussion from the start. While these questions artificially separate an analysis of tax, we include them here as discrete questions, because we believe that thinking through them helps us get to the heart of an agenda for the anthropology of tax. Each section furthers an analysis of its set question by engaging with the ethnography and arguments from the chapters in this volume, as well as material already published by scholars active in the field. We have inevitably left out an array of analytical starting points and perspectives and fully acknowledge the limitation of this discussion, as it is constrained by our data, our own positionalities, knowledge and interests, and space.

## What Is Tax?

Taxes circulate in our daily lives, but while some visibly appear on our payslips and receipts, others are barely noticeable. But what kinds of payments are taxes? We might define them as legally legitimated ways for governments to extract resources from private individuals and businesses to pay for the needs of the sovereign realm – be that public provisions, infrastructure, military, or debt servicing. Arguably, another key characteristic is that they depersonalise exchanges: they pool resources and decouple them from the payer in a form of generalised reciprocity. The complexity of their redistribution means that the taxpayer is never sure what exactly they might be getting in return, or when. In sum, taxes are the legal extraction and reallocation of resources, they are often implicated in the creation of public goods (whatever these may be), and they are depersonalised.

In this short description, we appear to have a good definition of tax. However, this definition only tallies with the experience of some tax cultures and it is clearly linked to western ideas of social contracts and the function of a state (Burnyeat & Sheild Johansson 2022; Makovicky & Smith 2020), rooted in liberal political philosophy and tied up in assumptions about nation-states, freedom, and consensus. As social scientists have shown, many public goods are produced beyond the state (Meagher 2018); some tax systems, especially historically, do not redistribute, but rather reinforce wealth inequality (Bhambra & McClure 2022; Gardner

2012); and tax-like payments are made within multiple non-state arenas (Kauppinen 2020; Sheild Johansson 2020, this volume). Once we begin comparing what we might call 'official taxes' with each other and with these other payments, it becomes clear that it is not so easy to produce a single definition of tax, and certainly not if we take seriously the perspective and opinions of our interlocutors.

Firstly, what kind of resource extraction may be called tax – monetary, labour, time, or goods? Is military conscription a tax paid? Is a bag of grain as a set proportion of one's harvest the same as a 20 per cent income tax deducted at the source? As we trace contemporary tax systems back to ones of tribute in feudal and colonial societies, we see how tax can be equated with a vast range of resources (Eräsaari, this volume; Wilson 2016). Secondly, multiple organisations levy tax-like payments. For instance, tithes to churches, *zakat* in Islam, fees to powerful unions or highly effective neighbourhood associations, enforced payments to criminal organisations, dues to patronage networks, and remittances to kin networks all involve the pooling of resources, the establishment of protection, the moral redistribution of resources, the provision of social or divine goods, and the creation of publics. All these payments also have sanctions attached to them, just as with state-organised taxes, and non-payment may have a range of repercussions, including violence, exclusion from communities or families, a loss of political representation and influence, lost access to services and community support, and even the denial of eternal salvation. A central strand of research within the emerging body of work in fiscal anthropology has explored exactly this – how taxes relate to other kinds of payments – and asked the question: can a definition of tax be decoupled from the state–society paradigm altogether?

### *Beyond the State*

In many settings where the state neither collects taxes effectively nor is an instrument of redistribution or trusted governance, these other payments may appear more tax-like to the people engaged with them than the 'official' taxes. Kate Meagher (2018) and several Africanist scholars (e.g. Guyer 1992; Kauppinen 2020; Olken & Singhal 2011; Owen 2018; Prud'homme 1992) have described how informal fees, tithes, community levies, and even bribes all go towards financing public goods and even public sector salaries. Indeed, some of them have argued that in African countries, informal 'taxes' exceed formal tax payments, resulting in a fiscal burden on the poor, which is not only unduly large, but also goes unrecognised. Meagher argues that 'fiscal essentialism' – a narrow focus on solely state-levied and 'formal' taxes – blinkers us to how the 'formal' and 'informal' economy relate to each other, and importantly obscures the economic activity of the poor, including their substantial contribution to funding public goods (2018: 4–6). This discussion evidences that the state does not have a monopoly on producing publics or public goods, and that these non-state collectives also pool and redistribute resources. It also illustrates the potential effects that definitions of tax can have in valuing or devaluing the economic activity of people.

Theorising these other kinds of payments, Kauppinen, writing about tithing in Ghana, argues that we need to interrogate the multiple ways that money is redistributed in society, and view taxes as part of a 'universe of transfers' where taxes gain their meaning, and their efficacy is assessed in relation to other payments, such as tithes (2020: 41). In other words, not only do we need to recognise these non-tax transfers as tax-like, but we should also pay attention to how these other payments inform local understandings of what taxes are and should be – how they may, as in Kauppinen's case, gain important meaning in relation to the exchange of sacrifices for divine miracles between a God and believers. Moving away from Africa, a similar argument has been made by Sheild Johansson (2020) regarding payments to unions and neighbourhood associations in peri-urban Bolivia. Here, too, public goods are regularly financed and maintained by non-state actors. The supposed efficacy and value of a fiscal exchange with the state is always considered in light of these other payments and their ability to build ethical relationships and physical worlds to live within. In these examples, taxes to the state are not characterised only by their ability to produce public goods, but instead exist in constant comparison with other payments that do provide services, material, and immaterial benefits. Sheild Johansson continues this line of analysis in her chapter about the 'ecology of payments' in this volume. The conversation is also taken up by Eräsaari in his chapter on fundraising and tax in Fiji.

Recent scholarship on communities in Europe that create autonomous spaces of economic activity beyond the state's purview illustrates further how people decentre the state in their fiscal lives and challenge the state to negotiate the definition of tax in its efforts to regain its primacy in extracting payment for economic activities. For instance, Bäumer Escobar (2020) introduces the concept of fiscal commons in the context of cooperatives in Catalonia to describe alternative and collective modes of being a taxpayer that circumvent tax collection as envisaged by the state. Eräsaari (2020) investigates a Helsinki community that similarly is constructing alternative economic spaces, in this case a swapping favours economy, thereby demonetising labour and making it difficult, practically and ethically, to tax. Both show clearly that the object of tax is not a given, but rather a contested definition between citizens and the state.

All these explorations of economic activity beyond the state draw our focus to local understandings of how tax is culturally embedded, how the state labels certain economic activities as formal or not, and how, on a very fundamental level, the state decides what is taxable at all. Additionally, as Meagher's work points to, 'fiscal essentialism', a narrow definition of what taxes are, diminishes the contribution that 'informal workers' make to public goods (2018), and also reinforces false divisions between informal and formal economies and economic action (Owen 2018). Bracketing these payments off as informal also creates national narratives of contributors and dependents which cast 'informal' workers as the latter, when in fact they are, for most intents and purposes, the former. It is paramount that we pay attention to the political effects of this act of bracketing of some payments as taxes – how the naming of certain flows of resources as formal ones, attaching to them rights and privileges in the process, automatically renders other flows of money as disconnected from these rights and privileges. For instance, the receipt of a pension, access to health care, and even citizenship, can be conditional on taxes paid, as will be further addressed in the section 'What Do Taxes Do'. Exploring tax-like payments, such as the varied roles of tithes in societies or the logics of payments to local neighbourhood associations, is simultaneously a matter of ethnographic rigour, analytical curiosity – as we stretch our definitions of taxes – and of equity, in that we recognise the hierarchies of money flows and how these overlay global structural inequalities.

## *Paying Attention to the State*

While an anthropology of tax should aim to understand tax broadly, and counter any fiscal essentialism, we also suggest that it is crucial to pay attention to taxes as defined by states. For one, states can collect resources at scale and create large and costly bureaucratic structures to do so. Tax policies form part of a broader set of fiscal policies through which contemporary states have the ability, at least in theory, to promote and penalise different flows of money and to influence 'the' economy with the aim to promote 'strong and sustainable growth', 'reduce poverty', or to 'increase welfare' in their demarcated territory. Thus, taxation forms part of a set of economic tools (e.g. gross domestic product (GDP) per capita income) which both makes national economies intelligible and turns them into a seemingly clearly separable thing bounded by national borders with geopolitical effects for the upholding of colonial logics and the legitimisation of a radically unequal postcolonial order (Eckert & Mugler n.d.; Speich 2011).

In addition, most people are stuck in state structures and have no choice regarding where or how much tax they pay, much less what they get for it in return, as they are constrained by their domestic laws, passports, and other countries' legislation that restrict their mobility (see, for an exception, Gregory Rawlings' contribution in this volume on the commodification of citizenship). Undoubtedly, certain institutions like churches or unions may be experienced as similarly impossible to exit, the impact of such choices profound. However, the combination of administrative infrastructures, the right to make laws, and a monopoly of legitimate violence ensures that states are powerfully positioned to move resources within society.

The state also matters because of its ability to define, in a narrow and legal sense, what counts as tax. This ability to define 'official' taxes becomes linked to the access of rights and privileges, as mentioned above, and also influences peoples' imaginaries of money flows, such as how and where wealth is produced. This, in turn, creates categories of resources that are taxable, activities that produce value, and people who contribute and those who do not. The state is dominant in imaginations of how public goods are created and what the greater imagined collective is. This is sometimes even so in settings where states utterly fail to provide their citizens with access to things that sustain or add value to life.

Saying that, if we agree that there is something special about taxes levied by states and that the state matters (because many can do things that other institutions cannot), then we also must acknowledge the diversity of statehoods, their varying relationships to taxation, and the diverse evolution of states' tax collection practices (Martin et al. 2009). For instance, many early colonial states never intended for taxes to fund public goods; instead the aim was to fund an administration that created 'order' and protection for a select few (Meagher 2018). Only later, in the twentieth century, did British and French colonies in Africa extended promises of welfare provision when this became politically necessary and advantageous (Eckert 2006: 478; Park 2022: 91). Likewise, as discussed, the role of taxation in financing social security or reversing income and wealth inequality has regained prominence in policy debates in the past two decades.[5] As we acknowledge shifting fiscal practices, it is also crucial that we are precise in our analysis of the different kinds of transfers state taxes are. In efforts to move away from the impulse within tax studies of thinking of taxpayers as *homo economicus*, who calculate the reciprocal deal that taxes imply, it is useful to recognise that tax payments do not only imply a return, but can also enable sharing. In her chapter, Mugler provides us with this more precise analysis as she demonstrates that many tax payments are, in fact, unilateral and that a focus on taxes always offering something in return is perhaps not the most useful starting point if we want to conceptualise fiscal sociality with accuracy.

Alongside recognising the diversity of states, we also need to reckon with the issue of defining states, because as anthropologists have shown, the state is not a given entity (Bierschenk & de Sardan 2014; Gupta 2012; Hansen & Stepputat 2001; Mathur 2016). Instead it is better described as a 'multi-layered, contradictory, translocal ensemble of institutions, practices, and people in a globalized context' (Sharma & Gupta 2006: 6), and 'culturally embedded and discursively constructed' (Sharma & Gupta 2006: 27). A core argument in the scholarship on the state is that its ultimate power is its ability to bring itself into existence through myth, imagination, and border making – the 'state effect' (Mitchell 1999), or the-state-as-mask (Abrams [1977] 1988). This work on the role of imagination in the making of state–society relations feeds directly into many of the questions the anthropology of tax asks about the power of taxes to produce imagined relations and political fantasies, including the state itself. But importantly, these myths and imaginations are in constant engagement with state institutions, which whilst blurrily defined, make very sharp interventions in the life of taxpayers, and rigid laws which shape and curtail national and international fiscal relations. Exploring taxes narrowly and broadly are both anthropological imperatives – we need to look at how taxes are constructed beyond the state, but also what it is that states do. To take another step towards answering our question 'what is tax?', we continue by posing another one: 'what and who is taxable?'

[5] This does not necessarily indicate tax's actual role in overall national budgets. For instance, in most countries, the COVID-19 emergency measures were in majority financed through increased debt levels, despite calls for windfall taxes (UN 2020; World Bank 2022).

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## What and Who Is Taxable?

As we consume, sell, work, profit, live, accumulate, and die, we are taxed by the state. But what is taxable and who is taxed and by whom are not always obvious matters. Rather, they are questions of ethics, politics, and logistics. In this section, we ask how things are rendered taxable by the state, and how certain moments or circumstances become legitimate ones for extracting value. Implicated in the question of what is taxable is that of *who* is taxable. In fact, many of the 'whats' easily collapse into 'who' and vice versa – is it inheritance that is taxable, or is it the heir or deceased who is being taxed? Objects and activities move in and out of being taxable, as Smith shows in her chapter about Istrian distilling practices. New horizons of taxability provide meaningful insights into how things are made taxable. For instance, we can currently see new taxable moments in expanding digital economies. With Uganda leading the way, many African countries have introduced, or attempted to introduce, a tax on internet data usage, widely known as a 'social media tax' (Mwesigwa 2021). The move to make data taxable, and the questions about inheritance tax, cuts to profound conversations about how objects are conceptualised through tax and from where exactly value is being extracted. For instance, what is a 'bit' of time spent on social media, and how does this meaning shift if the state can legitimately extract value from this moment?

In this section, we purposely return to the state as the main arbiter of what is taxable, whilst contextualising it within wider international relations, and recognising that non-state 'taxes' also contain value structures around what is 'taxable' and particular techniques for rendering them so. We want to start with an ethnographic example that illustrates the reasons for asking this question. The ethnography tells the story of timebanks and tax in Helsinki (Eräsaari 2020). In the timebanks, people swapped services with each other such as walking dogs, washing windows, or tutoring mathematics. The services were measured through *whiles*, defined as the time unit spent on the task. Eräsaari explains that as the timebank grew, the Finnish tax authorities became interested in what kind of labour *whiles* were and what they were worth. Many of the activities bartered within the timebank involved professional skills, and as people were able to access these services within the timebank as opposed to buying them from official outlets, the services were arguably being removed from the formal economic sphere where they were taxable. This begged the question: was the timebank enabling the swapping of favours between neighbours, or was it, in fact, tax evasion? The tax authorities reasoned that any activity that related to that person's professional expertise was taxable. In other words, if a registered accountant offered accounting services, this was taxable, but if the same accountant offered gardening services, this would be tax exempt. They also concluded that since the timebank was a multi-party work exchange on a scale that required bookkeeping, it was different from favours or 'a show of gratitude that is considered part of good manners,' and therefore ought to be taxed (Eräsaari 2020: 124). Eräsaari's research demonstrates that what is taxable is not a given and that making something taxable often involves rendering economic an exchange which actors might perceive as a non-economic one (see also Eräsaari 2023). In this case, the exchanges were made taxable through the argument that the timebank was extracting labour from a taxable sphere, and that the scale of the swapping, and the bureaucracy involved, made it impersonal.

However, as Eräsaari explains, this conclusion was not something that the Finnish tax authorities reached intuitively. It involved considerable effort and ethical considerations, including changing the *while* itself from a unit of time, which made all participants equal – with the dog walker's hour and the lawyer's hour having identical worth – to a unit of 'type of labour', where the dog walker would need to complete many *whiles* to earn an hour of the lawyer's time. Doing so rendered the *while* redundant, eliminating its rationale for existence, and placing it back into the mainstream market and its attendant evaluation of work. These changes undermined the timebank's explicit aim to do away with hierarchy, and, ultimately, its core purpose. This case thus illustrates the importance of raising questions such as 'what is taxable' and 'how is it made taxable', kickstarting a discussion about the challenges such questions pose.

## *Ethics, Politics, and Logistics*

The tax dispute between the Finnish Tax Authority and the timebank might be considered a small-scale example of an alternative economy, where people actively seek ways to exit capitalist systems or introduce more humane economic logic into their lives. But disputes around *what is taxable* also play a crucial role in mainstream economic life. This question has effects on competitive advantages and therefore prices and profits, as can be seen in recent debates around so-called 'sin taxes'. These debates illustrate that what can be taxed, or when an issue of taxation might generate a heated debate, is not a given. Instead, the tax packages of countries are ethical, political, and logistical creations existing within specific histories and cultural spaces.

Denmark has, for instance, taxed sugary foods since the 1930s. So, paying taxes on chocolate, soft drinks, and confectionery stirs little controversy there today. However, a recent government plan to extend the 'chocolate tax' to more foods with added sugar, such as yoghurt, marmalade, pickles, and ketchup, and to bring in a separate 'fat tax' on foods high in saturated fats, had to be cancelled due to resistance from industry and political pressure. They warned that the new tax would lead to increases in food prices, raise the compliance costs of many companies, and put jobs at risk (Stafford 2012). Similarly, the United Kingdom's 2018 'sugar tax' on fizzy drinks also triggered debates. After its implementation, food and drink industry representatives complained that it had a limited scope and neglected the vast selection of natural or milk-based sugary drinks, as well as confectionery, which are also high in sugar. Public and political opposition to these new sin taxes emphasised people's personal responsibility in health matters and freedom of consumption.

Tax systems are also partly effects of what revenue streams are within a state's grasp – for example, rentier states can tax the export of natural resources or, in states where formal employment is low, Value Added Tax (VAT) becomes the main source of fiscal revenue. However, by virtue of being complex systems made up of a mix of different taxes and tax rates (income, sales, wealth, property, transactions, value-added, progressive, regressive, etc.), including tax exemptions, tax systems always involve political choices and always promote specific positions and conceptualisations of, for instance, property, value, citizenship, and statehood. In doing so, they prioritise some groups' demands and needs over others.

This politics of choice becomes evident in research on how tax administrations decide which taxpaying practices they consider harmful – who is audited, and who can be trusted (Boll, this volume; see also Boll 2014). It is also apparent in studies that focus on locations where tax laws and policies are created and decisions are made about whether specific rules are an intended fiscal privilege, or rather endanger the idea of taxpayer equality (Martin 2008). Choices also rely on who has, and who is seen to have, the legal expertise to create and shape tax policy. In addition, access to lawmakers to make one's demands heard is unevenly distributed between taxpayers. For instance, when it comes to taxing global firms, this expertise is clustered in a couple of wealthy countries and amongst corporate taxpayers (Mugler 2019, this volume). What is taxable, and who decides this, is thus partly an effect of existing relationships of power and influence and demonstrates how normative orders manifest in tax systems.

The debates around what is taxable, when taxes can be extracted, and what taxes people are willing to pay are intimately tied up in ethics because tax mobilises ideas about the good and right (Venkatesan 2020: 147). Ethics are also central to how tax systems are built and legitimised, and how they are contested. Is it right of Denmark to have taxes on sugar, thereby intervening in everyday choices about what people eat, and making injunctions about healthy or unhealthy bodies? Is it good that taxes create financial barriers for sugar drink producers with the aim of stemming obesity epidemics in children? The ethics around taxes in a society tend to reflect the existing values of a society or the goals of government for a future society. However, as with political choices, they will only reflect the value of some people within a society, which opens questions about priorities, differentiations between the deserving and the undeserving, and particular worldviews with their consequent politico-ethical positions (Venkatesan 2020: 142).

Inheritance or estate tax, including rules for the taxation of property *mortis causa*,[6] has been a major concern of social reformers since the Enlightenment (Beckert 2010) and one that often causes strong public feeling with accusations of it being a 'death tax'. For thinkers and politicians such as Thomas Jefferson, Alexis de Tocqueville, Montesquieu, and Georg W. F. Hegel, the bequest of wealth from generation to generation was problematic because 'effortless' inheritance was associated with the feudal order and stood in conflict with fundamental 'modern' values of equality and meritocracy. Since the mid-twentieth century, the issue around the 'unearned' acquisition of wealth has lost much of its significance in public debates (Beckert and Arndt 2017) and, instead, the figure of the undeserving poor has become dominant (see Vicol, this volume). Inheritance, estate, and gift taxes are less prevalent today, and due to the generous tax exemptions where they exist, raise very little revenue. Only recently have policymakers rediscovered them for their potential to reduce historically high levels of wealth concentration and enhance equality of opportunity (OECD 2018; World Bank 2022). The debates around the legitimacy of inheritance and estate taxes involve multiple ethical elements – is it good to

[6] The gifting of wealth and property in contemplation and advance of death, sometimes with the aim to avoid inheritance tax.

break cycles of inherited wealth and privilege, is it right to intervene in 'family affairs' at the moment of death?

Taxpayers themselves sometimes frame their own engagement or disengagement with fiscal systems in terms of ethics. Ethnography from Sweden on the topic of small-scale evasion and notions of fairness illustrates this well (Björklund Larsen 2018). Here, research participants explained their occasional tax evasion as an ethical act which protected the fairness of the tax system. For instance, one of Björklund Larsen's interlocutors, a self-employed plumber named Anders, explained that doing occasional jobs 'off the books' was a response to the frivolous spending of politicians – as he was not getting a fair return on his taxes, the state did not have the legitimacy to tax all his income. Anders argued that his evasion helped balance the tax system and so protected, rather than undermined, its moral integrity.

Ethicised objections, political concerns, and vested financial interests often overlap in discussions over what is taxable, and disentangling them is tricky. Jeremy Rayner's chapter's description of two distinct land taxes in Ecuador highlights a lack of consensus over the aims and subjects of taxation in the country, and the plurality of material and ideological interests at play in such debates. The debates concerned the tax status of land within urban communities, *comunas* (communes), and a proposed value-added land tax, the *ley de plusvalías* (officially titled the Law to Avoid Speculation on the Value of Land and the Establishment of Taxes). Rayner investigates how the two taxes were contested in distinct ways: the first appealed to Indigenous rights and the interests of preserving a distinct form of land tenure and community organisation; the second used a discourse of private property rights and economic rationality to advocate against an anti-speculative land tax.

From two different perspectives, Vinzenz Bäumer Escobar (2020) and Mireille Abelin (2012), too, show how groups who refuse to pay taxes on ethical grounds also have financial motivations which dovetail with ethical and ideological ones. Bäumer Escobar (2020) describes how a cooperative became the single taxpayer on behalf of members, who under its umbrella could safely operate as autonomous economic actors in small-scale business pursuits – thus circumventing what in their view were the excessive taxes otherwise characterising small-business ownership in Catalonia. Bäumer Escobar shows how those who choose to become part of Catalonian cooperatives both understood their actions as a protest against the prevailing economic system, with their construction of an alternative 'fiscal commons', and as a way of getting along financially in the face of business rates which rendered their small companies unviable.

Abelin (2012) writes how wealthy taxpayers in Argentina see tax as a threat to their individual autonomy. Despite their outstanding tax debt, they insist that something has been taken away from them, namely their absolute right to property. The fact that the protection of their private property is a cost the state has to bear, and therefore this protection relies on the common pooling of funds, is another contradiction that they are unwilling to recognise. Abelin's work makes the point that the fiscal dimensions of being a member of a political community are, in liberal democratic theory— to which these Argentine taxpayers make reference, but also liberals in other contexts – less forcefully articulated than the emphasis on 'natural' rights (Abelin 2012: 334). The periodic tax amnesties in the country also resulted in a common practice amongst the elite to 'finance themselves through the state'. In other words, it became financially attractive for them to accrue tax debt rather than take bank loans (Abelin 2012: 334). For these groups, not paying tax made sense through a complex web of ethical, financial, and political reasonings.

These ethnographic examples are also vivid reminders that current debates in Western countries about what is taxable, be it sugar, wealth, or favours, are quickly framed as ideological – if you are a socialist, you support higher taxes that can, for instance, finance a well-resourced public health or social security system, whereas if you are a libertarian, you do not, because you emphasise freedom, responsibility, and self-actualisation. However, such framings limit our understanding and analysis of fiscal systems and the social relations they create. Fiscal historians and sociologists have repeatedly shown that the common assumption that specific sectors of societies (e.g. 'left', 'right', 'business') support specific tax systems or that specific types of states (e.g. 'welfare', 'capitalist', 'developmental') and economies (e.g. 'advanced', 'emerging') lead to specific forms of taxation is too simplistic (Martin & Prasad 2014). Their studies have pointed to the often unexpected societal and political alliances in the tax-bargaining process and emphasise cultural sensitivities, administrative capacities, or contingent events that shape the peculiarities of different tax systems. So, the fact that these debates are often framed in terms of socialism versus liberalism, and the ethics attached to each political position, demands attention. They also demonstrate how this builds on an amnesia of previous logics used in tax debates (for instance, cross-party commitments to embedded liberalism in post-war Europe and the United States), and the extent to which these ideas limit contemporary debates around what can be taxed and who is allowed to tax both domestically and globally.

What is rendered taxable is, to a great extent, a question of what is logistically possible to tax, in terms of, for instance, the quantifiability of value, techniques of standardisation, and infrastructure to collect data on citizenry. Equally, and as will be discussed in the final section, 'what do taxes do', collecting taxes also grows the potential of these same things. In other words, population data are needed to efficiently enforce tax laws, and tax collection harvests new data sets. One technique of making things taxable is to create formal structures that ensure activities become taxable. For instance, by insisting that certain services come with professional accreditation, the informal version is devalued. If one's house has been rewired by a non-certified electrician, perhaps a friend or family member who is self-taught, the house loses value. Through laws around insurance, safeguarding, and quality standards, the non-taxable favours lose their value and instead become a potential liability.

But things can only be taxed when they can be measured. And so, the often violent nature of our over-audited world busies itself making the immeasurable measurable. Eräsaari's (2020) work on Helsinki timebanks and how the tax authority needed to change the *while* into a taxable unit is a vivid example of this. The meeting of different registers of value and the process of transacting across them is something to which anthropologist Jane Guyer (2004) has paid ongoing attention. Guyer argues that the economy of twentieth-century Atlantic Africa needs to be understood as a meeting between Western capitalism and local economic forms, instead of one or the other. It is in this meeting between disjunctive currencies and diverging value registers, and the asymmetrical exchanges between them, that financial actors can creatively produce profits and marginal gains. Both Guyer's and Eräsaari's works remind us how things are made taxable through value translation and of the measurement and calculation technologies needed to carry out such translations.

A further aspect of what is possible to tax is the question of *when*. As money circulates through society, at what moments is it logistically and politically possible to tax it? Is it always when value has been added, or at any point when money or resources move and change hands? Timing is a crucial element of paying tax, as Robin Smith (2020) demonstrates in her ethnography about the ill-timed extraction of tax on small businesses in Croatia. Her interlocutors challenged the adoption of a tax reform that digitised and automated VAT collection at the point of sale rather than point of payment of invoice. The reform assumed that sale equalled payment, when in practice this was often not the case, since arrears commonly lasted six months to one year. The result was a looming crisis of illiquidity, where businesses were paying VAT long before receiving payment on their accounts for a given sale. In this situation, the *when* was a larger question than the *what*, and the tax lost legitimacy as it was out of step with the local rhythm of money movement, not because people were unwilling to pay.

Finally, infrastructure and resource capacity are crucial elements to the logistics of tax collection. This point is illustrated by Sheild Johansson's (2020) work where she describes the Bolivian local government's lacklustre collection efforts of commercial licences and property tax from informal workers in peri-urban zones. Local authorities lacked the personnel capacity to register new property for taxation purposes, which at times resulted in eager taxpayers being involuntarily rendered informal. In addition to the municipal office's lack of available staff to do the work, the employees explicitly said they did not want to produce more taxpayers who could make legitimate claims on urban services and infrastructure, which the same authority was responsible for delivering, as this would add even more pressure to their already oversized workloads.

Karen Boll's contribution to this volume is another illustration of how resource capacity is a key factor in what can be taxed. She shows furthermore that ideas of how much tax revenue collection is permitted to cost vary, and can be controversial. Best tax practices tend to be shaped by prominent tax researchers, think tanks, or intergovernmental organisations (such as the OECD), but also by globally circulating ideas around new public management that stress public sector efficiency and accountability. Boll argues that such practices do not necessarily concord with the experiences of the on-the-ground work of the Danish tax collectors she studied. Her interlocutors wrestled with the fact that their new working tools such as *risk analysis* and the *differentiated treatment of taxpayers* – which segments taxpayers as either opponents or co-players – were an insufficient substitute to deal with the drastic downsizing of tax inspectors, a cut that came with the new strategy demanded from politicians and the tax authority's headquarters. They experienced the new strategy as damaging the public reputation of the Tax Authority, and as a threat to conducting its core task of collecting revenue.

In sum, what is taxable in any society is always a mix of ethics, politics, and logistics. Making an object, person, activity, or moment taxable requires techniques. We suggest that interrogating these techniques is a key area of focus for the anthropology of tax. These foci lead us to the questions: what is the effect of making something taxable or non-taxable, and how can taxing something change the character or value of that thing or activity? In the following section, we pick up this line of thought by asking what taxes do and how they are made to do it.

## What Do Taxes Do?

In the previous sections, we dealt with some of the more conceptual questions around taxes which we believe are at the core of an anthropological approach to tax, such as 'what is tax?' and 'what and who is taxable?' In this final section, we turn our attention more purposefully to the things that taxes do in our world. Again, we now employ a narrowed definition of tax as a starting point: tax as defined by states. Taxes are intimately linked to historical orders of violent extraction as well as the welfare state of the twentieth century. As such, taxes are integral to histories and questions of equality and inequality, and they have impacts that people may experience as productive or destructive. Here, we will examine how taxes produce stories about socio-economic relationships, create value and markets, govern and organise societies – within nations and transnationally – and shape gender relations and race relations. We will also examine their part in colonialism and the harms that they do. Finally, in the conclusion, we pause to consider their potential for sharing and hope.

### *Imaginaries and Categories*

Taxes are central to the stories we hear and tell about our economies, and the categories through which we understand our economies, such as where value and wealth is created, who is contributing and who is not, formality and informality, and the very notion of private and public spheres. Anthropologists of tax have found that a productive angle through which to analyse the power of tax to categorise people and activities is to examine the effects of not taxing something, of declaring something un-taxable. Nimmo Elmi (this volume) describes how great swathes of Kenya's population were deemed 'economically unavailable' and as a result, both colonial and current governments have little interest in either collecting tax from these areas or making promises of state provisions. In a similar case, Maximilien Zahnd (2022) details how the Alaska school tax of 1919 was only applied to people identified as 'civilised', thereby using fiscal systems to exclude groups and create racialised categories of identity.

Taxpayers' occasional resistance to a state's exclusionary tax practices and demand for inclusion into a state's fiscal system is explored by Dora-Olivia Vicol in this volume in her chapter on Romanian migrants in the UK. She describes how her interlocutors seek actively to become taxable subjects to gain legitimate access to state benefits and to raise the status of their work. They want to be taxed on their labour since they believe that this will both signify them as hard workers and help them shed the stigma attached to them as the 'laggards of Europe'. Vicol's case study illustrates that labour that is taxed becomes different to labour, such as care, household, or informal construction and agricultural work, that is not taxed, and often not remunerated. For instance, it can be argued that non-taxed labour does not contribute to public goods, despite the many ways such essential and intimate work clearly does so, such as through the raising of the next generation of labourers and taxpayers – children.[7]

In some countries, people receive a 'personal allowance'[8] or 'basic personal amount',[9] which is the amount of money a person can earn before it becomes taxable. Sometimes, this is extended only to those on lower incomes, while elsewhere it is a universal exemption. Many low earners therefore pay no income tax on their salaries. While the argument for the personal allowance claims to protect the income of these workers, it also arguably shifts the meaning of their labour and their status. In this way, tax systems create powerful realities and stories about 'us' and 'them', 'work' and 'non-work', 'wealth creators' and 'the unproductive'. Tax imaginaries thus inscribe and perpetuate belonging and exclusion. As Venkatesan has argued, taxes and tax-like payments produce ideas about 'publics' (2020: 149–150). They do this by, for instance, demarcating communities of sharing, or generalised reciprocity, such as the nation-state – setting its boundaries and the benefits of national citizenship (Bhambra & McClure 2022: 6). Tax payments also produce publics by shaping class identity, with, for instance, middle-class professionals cast as the 'backbone of society' (Sheild Johansson 2022).

[7] A focus on tax in the construction of labour promises to make contributions of long-standing conversations about women and work (Hochschild 1983, Moore 1992; Muehlebach 2012; Murray-Li 1998).

[8] For example, the United Kingdom.

[9] For example, Canada.

Using the size of peoples' tax payments as a signifier of their contribution and value to society is also a discursive move with material consequences because it can provide legitimacy for the restructuring and reordering of welfare systems, for instance, when societal contributions and the deservingness of social transfers are being negotiated. The non-tax payment assists high-contributing taxpayers to present themselves as the pillars of society who pay for the rest and who should be granted a tax cut, or other fiscal advantages, otherwise their hard work is considered unrewarded and their willingness to pay tax for the rest decreases (Sloterdijk 2010). Importantly, and as set out in the first section, the sizable tax contributions, in terms of consumption taxes made by low earners, are often underestimated or ignored in such debates (Williamson 2017). Also ignored in these stories around valued contribution and economic productivity is the fact that income gaps are widening dramatically in most countries due to the 'new spirit of capitalism' (Boltanski & Chiapello 2007) that, since the 1980s, increasingly facilitates 'winner takes it all' scenarios (Haskel & Westlake 2017), and values singular, special, and creative work more than general, routine, and standardised forms of labour (Reckwitz 2019). In addition, neat tales about a nation's taxpaying contributors and the impressive public goods they fund, such as the construction of the British welfare state, obscure global extractive relations as sources of wealth for the funding of social welfare of powerful nations (Bhambra 2022). In other words, simplified stories about tax, and the taxpayer, obscure the actual contributions that many groups make to society, while overvaluing those of others.

Sociologist Kyle Willmott (2017) extends this line of analysis by arguing that the very idea of the taxpayer, the 'taxpayer subject', and taxpayer money leads to particular ways of thinking about the economy and supports and morally justifies a liberal state – and its associated limited public spending – as well as enables a fantasy of a social contract between equals (see Burnyeat & Sheild Johansson 2022 for elaboration). They do so by posing as the scrutinising investor, monitoring public investments, denouncing overspending, and being invested in electing the most suitable leader. The critical assessment of the idea of a social contract is one area where our anthropology of tax differs from New Fiscal Sociology scholars who explicitly theorise taxation as a social contract that multiplies a society's infrastructural power (Martin et al. 2009: 14).

The 'taxpayer' also plays a crucial role in stories mobilised around national debt and austerity, where the complexity of national economics is obfuscated by simple stories about pluses and minuses on a ledger and the need to act responsibly with taxpayer money. These stories both hide issues of how a nation's debt or credit relies on interest rates and inflation and the actual ways that fiscal policies play into this, such as raising revenue through taxation being central to a state's ability to borrow at low interest on credit markets (Brautigam et al. 2008), and are used to serve electoral politics. Tax also opens a door to unpacking debt, the power of debtors in economies (Mauss [1925] 1954; Roitman 2003), and how money itself is legitimised (Graeber 2011; Minksy 1986).

### *Governmentality: Making States, Markets, and People*

Tax as a mode of governmentality is a clear area of continued intervention when anthropologists explore what taxes do, and includes the way fiscal systems govern societies and citizens, make states and markets, inspire instances of resistance, produce bodies, and shape gender and race relations.

In this volume, Olly Owen's chapter explores techniques of governance through his focus on big data and knowledge creation by linking it to fiscal infrastructure, showing how tax collection not only extracts wealth but also extracts data about a population. Owen's work builds on James C. Scott's (1998) classic volume, *Seeing Like a State: How Certain Schemes to Improve the Human Condition Have Failed*, which sets out how modern states govern, or fail to govern, through making society legible by techniques of standardisation such as censuses, cadastral maps, urban planning, and identity cards. The combination of material practices, accounting and registration demands, moral and political narratives, and legal enforcements of which tax policy and practices consist, makes it a technology *par excellence* for rendering citizens legible.[10]

In her chapter on a tax lottery in Slovakia, Nicolette Makovicky explores another side of the relationship between governance and taxes, that of how fiscal projects aim to impact behaviour on a population level. The tax lottery was meant to incentivise people to ask for receipts at the point of any purchase, and by extension ensure VAT was added to all transactions, thus creating collectors out of other taxpayers (see also Björklund Larsen 2023 on tax lotteries). Makovicky describes the lottery as a form of 'speculative governance': experimental, unorthodox, and

[10] See Muñoz (2010) for a discussion of how this legibility is a negotiated one between taxpayers and tax collector.

future-oriented; it sought to anticipate and shape human behaviour and environments, rather than simply control them. This move introduces another logic at play in fiscal reasonings – that of speculation. Makovicky argues that while the governance of public resources through financial speculation has become increasingly common due to the privatisation of what were once state-delivered services, the lottery case is an example of how this drive to harness risk and chance can be built into governance. As Makovicky's chapter traces the reception and ultimate failure of the scheme, it illustrates how any policy aimed to govern always unfolds in sociocultural contexts with multiple, and often unpredictable, consequences. In this volume, Lotta Björklund Larsen, and as mentioned, Karen Boll, also offer insight into the perspective of tax collectors and their efforts to govern and influence tax behaviour. Björklund Larsen focuses on discourse production through the mottos employed by the tax authorities, tracing how the argument for compliance has shifted over time. Makovicky, Boll, and Björklund Larsen's chapters all demonstrate how tax authorities are populated by people, driven by particular organisational logics, and function in shifting cultural contexts, which demand our attention.

Taxes are also employed by governments to manage wider financial worlds, such as shaping markets and, just as with the Slovakian tax lottery, this can have unintended consequences. This discussion is dealt with head on in Robin Smith's chapter in this volume on the Croatian government's attempt to tax spirits, which intervenes in a pervasive farming family pastime. She sets out the impact of fiscal reforms on the spirits market over time to demonstrate not only how taxes unmake formal markets, but also how they may unintentionally encourage informal ones to thrive. She shows how new interdependencies may arise in the reorganisation of local markets that contribute to the perpetuation of informal business (here, bootlegging), and how shared economic values cohabitate with and challenge the profit-maximising ethos of the 'free market capitalism' business owners seek to navigate. In doing so, she illustrates how values and rules may reach an impasse – that the values of citizens may stymie the state's taxation efforts.

Insights about how taxation defines state–citizen relations, for instance casting people as formal or informal actors, as in Smith's chapter, have led to theorisations by anthropologists that fiscal relationships constitute a kind of economic or fiscal citizenship (Guano 2010; Roitman 2007), arguing that questions of taxation equity and the allocation of state benefits define a relational category between state and society. This links up with our discussion in the first pages of this introduction of a 'fiscal sociality'. Anna-Riikka Kauppinen's chapter in this volume tells a story of 'fiscal sociality' between a government and a citizen in which we follow Vaida, a small Ghanaian business owner who begins paying taxes with the hope of building an intimate relationship with the state, a state she (wrongly) assumes will act as a patron and nurture her and her business through the direct care of government agents, or state ministries buying goods from her business over that of others. Kauppinen traces Vaida's growing awareness to the reality that her fiscal commitment will not, in fact, result in the government-directed business or new high-level relationships for which she had hoped.

On the other end of the income scale, Greg Rawlings' chapter on citizenship-by-investment schemes explores how individuals use tax to monetise categories of citizenship to protect wealth. By showing how transnational movement and the ability to make homes across the globe are factors in the complicated interplay between wealth and the fiscal system, where they are simultaneously at odds and complicit in each other's needs, he demonstrates how tax can be used as a technology to move beyond states, again decentring the state in tax studies. Rawlings' objects of analysis are the systems and relations which allow for the commodification of citizenship, and the inherent inequality of these same systems.

Another key area of work on tax and governmentality is the exploration of how taxes shape gender and kin relations. Fiscal sociology scholars have been at the forefront of this research. For instance, Edward McCaffery (2009) explores the consequences of tax policy for the intimate sphere of the family and argues that many tax systems have significant sexist elements and effects, including recent historical policies of systemic unwillingness to even communicate directly with women (217). In his work, McCaffery shows how US tax laws favour single-earner families over dual-income ones (2009: 219). This bias was deliberately written into the law at a critical juncture after World War II with the aim of encouraging women back into homemaker roles (219). Once in place, these types of structural biases reproduce themselves. He also demonstrates how the effects of this bias fall unduly on the shoulders of lower earners who cannot survive on solely one income (218).

This engagement of fiscal systems in intimate lives and diverse identities dovetail with the relationship between race and finance, an area which has been established as a growing field of interest and importance across disciplines (Baradaran 2017; Dannreuther & Kessler 2017). This work has shown, for instance, how banking systems create barriers for non-white citizens to access credit and accumulate wealth (Baradaran 2017). It argues that processes of finance, such as the categorisation of risk and uncertainty, cannot be colour blind, as 'the very quantitative rationale of risk presupposes and is stabilised by qualitative judgements rooted in the social fabric of groups' (Dannreuther & Kessler 2017: 362). In this way, societal racism becomes codified into supposedly neutral calculations.

Similar steps have been taken in the area of fiscal studies, where research has demonstrated that in locations where racial heterogeneity is higher, government spending is lower (Alesina, Baqir, & Easterly 1999; O'Brien 2017). According to this work, support for higher taxes wanes when a majority group feels its position is threatened by the increasing size of a minority one. But fiscal and financial systems do not just mediate the extant racisms and power relations of a given society. They are also crucial to entrenching them, codifying them in law, and through the categorisation of identities, as mentioned above, even creating them. Indeed, Robin Einhorn (2006) demonstrates that the US tax and benefit system was largely shaped to ensure the right of white slave-holders to own black people as property. As she argues, the fiscal system and limited public spending was built not in the pursuit of liberty, but in fact the opposite: enslavement. This racist history lives on in the US tax system, as evidenced in Dorothy Brown's (2022b) work on the contemporary fiscal production of white wealth.

### *Rules and Privileges beyond the Nation State*

That taxes are fundamental to the construction of the modern state itself – in that they determine the capacity of states to emerge and to maintain their bureaucratic, political, and law enforcement functions, including the armed forces – is well established in the social scientific literature on taxation (Bourdieu 1998; Schumpeter [1919] 1991; Tilly 2009). They also have, however, a representational role, as Angus Cameron argues. The fiscal state 'was never, . . . , simply a reflection of the territory over which the state already held sovereign jurisdiction,' rather, fiscal systems were also 'a means through which the norms of the state form are actively imagined, created, imposed and reproduced' (Cameron 2008: 1146). That fiscal codes contain an imaginary of the state and its corresponding 'national economy' is not only the case today but, as Cameron explores, was already imagined and theorised in the first half of the seventeenth century by political economists as a national fiscal state – an exclusive sovereign space that is territorially bounded. This was a century before publicly financed, tax-based fiscal states were first formally institutionalised through the rise of statistical and administrative technologies. Taxes then enable the materialisation of a state as well as cast imaginaries of exclusive nation-centred economies, with corresponding rights and obligations.

While many anthropological tax studies, as we have shown, pay close attention to the practical and representational role of taxes and how deeply intertwined they are in national fiscal systems, there is also a body of literature on international tax rules and financial regulation (Maurer 2005, 2008a, 2008b; Mugler 2019, this volume; Mugler, forthcoming; Rawlings 2007, this volume) which explicitly counters the common assumption that fiscal boundaries coeval with the legal boundaries of nation states. Their studies demonstrate the effect of fiscal systems being treated as a functional subsystem of the territorial state rather than as something that determines its reproduction and transformation. By examining, for instance, the negotiation of international tax norms that define where global businesses and other global players get taxed, as a dynamic and socially embedded process, these anthropologists demonstrate that these rules are neither natural nor inevitable, but rather the outcome of fierce and multilayered political contestation. Their arguments expand narrow conceptual parameters in fiscal conversations, and help us think of taxation as something that can operate in a spatiality beyond the state.

Bill Maurer's (n.d., 2008b) and Greg Rawlings' (2007) works on the Harmful Tax Competition project of the OECD (1998) are a case in point. Maurer and Rawlings show that questions such as 'who has the legitimacy to define what a "harmful" tax practice is?' or 'what is the correct level of transparency of a tax haven in a world where fiscal sovereignty applies?' are fought over by various state and non-state actors in myriad meetings and committees at the OECD. The project was particularly controversial, criticised as a neocolonial imposition on the weakest players in the offshore world, because the initiative aimed to name and shame tax havens, many of them non-OECD countries, into stricter compliance with international tax standards with which some OECD members themselves were not compliant.

Maurer (n.d.), however, makes the important point that such a reading of international tax policy debates ignores the moral-political conundrums that anthropologists of tax should tackle. For instance, supporting the idea that tax competition between countries is harmful because it leads to a race to the bottom depends, as he states, 'on a vision of the maintenance of the fiscal state's integrity, not its evaporation' (Maurer n.d.: 17). This contradicts the longstanding anthropological insistence that the unit of thinking around economic justice issues should not be the Westphalian political imaginary or the modern territorial state. A similar moral-political conundrum arises when one recognises that regulatory initiatives, such as the Harmful Tax Competition project, are a form of soft-law imperialism by powerful states and undemocratic neoliberal intergovernmental organisations on small island nation-states and non-OECD members. However, this position ignores that these initiatives are attempts by multilateral organisations – even when such institutions simultaneously promote the liberalisation of trade and capital movements – to curtail capital mobility and restrain the fiscal privileges of elite and large taxpayers, and politically well-connected people.

Johanna Mugler's work illustrates in a similar manner that a transnational perspective is productive when exploring current tax justice debates, as it places such demands for a fairer share from multinational corporations within the context of larger global distributional conflicts. Her study on international tax law negotiations at the OECD during the Base Erosion and Profit Shifting (BEPS) project demonstrates that taxation in these debates is not only a matter of more or less revenue for states and large businesses. International laws and regulations also promote and perpetuate specific conceptualisations of property and value that are key to today's global capitalist world order and thus form part of the 'code of capitalism' (Pistor 2019; Dann & Eckert 2022). She shows in her contribution to this volume that current international tax norms which define how countries share the taxing rights to multinational enterprises' (MNEs) global profits prioritise decision-making, design, and the possession of capital and intellectual property over production and manufacturing.

The effect is that countries that host factories, and also increasingly contract research and design laboratories, are legally considered as sites of the mere execution of ideas and decisions created elsewhere. As a result, they receive only limited rights to tax MNEs' global profits. Such an allocation of taxing rights reinforces, as she argues, racialised assumptions that portray these host nations as incapable of innovating, as copycats and lagging behind the centres of Western tech innovation, again demonstrating continued imperialist logics. Moreover, they deepen entrenched divisions and valorisations between repetitive, manual labour and creative, mental work that help to justify the wage differentials and inequalities among employees and contractors of which global markets are constituted.

This body of anthropological tax work shows how entangled tax systems are in countries' economic, industrial, and competition policies and in large corporations' business models. Not only do fiscal systems prioritise some taxpayer groups and tax authorities over others but, as these studies show, the power to tax and make tax laws is globally unequally distributed. In theory, countries act as sovereign agents within international organisations, irrespective of size and power. However, this obscures the limitations of national sovereignty in the capitalist world order, meaning some agents have more leverage than others. Thus, questions of what is taxable and by whom cannot always be sufficiently dealt with when we restrict our analysis to the boundary of the nation. When income and money, or goods and services cross borders, when supply and value chains are globally dispersed, who is entitled to tax and why become less clear. It is to be expected that this regulatory uncertainty, while it benefits mobile and powerful actors, will lead to more distributional conflicts in the future, especially since material inequality continues to intensify (World Bank 2022).

### *Taxes and Colonialism*

The transnational issues discussed in the previous section connect directly to histories of empires and exploitation. Tax rules and fiscal privileges have long functioned beyond nation-states in the form of colonialism (Bhambra & McClure 2022: 2; Bhambra 2022). Bhambra and McClure argue that conversations about tax, states, and empires are regularly treated as separate, rather than co-constitutive entities, and that to understand present inequalities, we need to recognise and examine their transregional imperial dynamics (2022: 2).

In her work on the Spanish Imperial state, McClure (2022) sets out the fiscal strategies of the Spanish Crown to finance the colonisation of Latin America. For instance, 'The Crown granted *mercedes* (rewards) such as tax exemptions to those leading military conquest and it granted towns the privilege of raising their own taxation. In order to finance expansion, the Crown effectively pawned sovereign powers, including privileges of taxation' (McClure 2022: 21–22). The role of taxes in empire building is also evident in the history of the British Empire. England's first imperial project of the early modern period, the colonisation of Ireland, was in a large part paid for with a tax on the income and assets of ordinary taxpayers (Brown 2022a: 23). Later, in 1671, Irish taxes and the mortgaging of Irish land bankrolled the formation of the Royal Africa Company; in this way, Irish produce financed the emerging trade in enslaved Africans, and the first colony became the fuel for its successors (Brown 2022a: 31–32).

The character of European Imperialism and the experience of the invaded countries were greatly shaped by the amount and type of revenue colonial administrations could extract from different sources, for instance, taxes on large corporations, taxes on trade, or poll taxes collected from a broad section of the population (Gardner 2012). Leigh Gardner argues that colonial tax systems crucially shaped the economies that Africa inherited at independence, creating long-term consequences for the economic and political development of many countries (2012: 2–3). Elmi explores this in detail in her chapter on how the current program of tax digitalisation in Kenya is profoundly shaped by the earlier colonial policy on infrastructural development.

The violent effects of these colonial fiscal systems have significant present-day effects that extend beyond postcolonial settings (e.g. Elmi, this volume; Sheild Johansson 2018), to ongoing settler colonialism, as set out by Kyle Willmott in his chapter on First Nations in Canada. Willmott promotes a decolonising approach to tax, a perspective that challenges hegemonic ideas about good governance and the centrality of tax to it. He brings our attention to the racism and classism inherent in many fiscal systems, and explores tax not just as nation-building, but as nation-eliminating. His chapter interrogates how the Canadian government's First Nations Financial Transparency Act (FNFTA), which claims to further fiscal sovereignty amongst the First Nations, in fact uses discourses of transparency and audit practices to produce self-governing, individualised subjects, thus entrenching the power of the settler government rather than promoting any real self-determination, and eroding indigenous sovereignty from the inside.

Taxes do many things in our world. In this section, we have explored how fiscal systems create imaginaries about bounded publics and spaces, which often perpetuate belonging and exclusion as well as obfuscate understandings of global and historical relations of exploitations and interdependence. These bounded orders both cast non-taxpayers as non-contributors and project imaginaries of the nation-state as the producer of its own national wealth and attendant welfare provision. Taxes are also everyday tools used to govern society and behaviours, reaching intimate spaces, including our bodies and the very things that we eat and drink. Fiscal systems codify social biases and culturally contested categories into legal rigidity and crude valorisation, such as credit scores and hierarchies in global value chains, which has significant impacts on global equality as well as race and gender identities and relations.

## Conclusion: Tax as Hope

All our authors and us editors aim to meaningfully advance scholarly work on taxation, which though a niche field has demonstrated enormous theoretical and practical value. Under the umbrella of an anthropology of tax, the contributors to this volume have undertaken myriad ground-breaking, ethnographic studies of fiscal relations. Based on qualitative research, they cross disciplines and address many of the diverse actors implicated in fiscal regimes, from the paying individual to the enforcing institutions. They examine the diverse fiscal systems, norms, and laws particular to their community to unpack underlying values, perceptions, and transfer logics. This volume is part of a turning point in the anthropology of tax – a moment when an anthropological approach to tax has taken a conscious form.

This volume asks the following fundamental anthropological questions concerning fiscal relations: (1) How are taxes embedded in local socio-economic relations, cosmologies, and cultural contexts, and how do these shape the meaning of taxes and local tax practices? For instance, what kinds of payments are defined as taxes in the various ethnographic realities that our contributors explore? (2) Can a comparative approach offer insight into some broader characteristics of fiscal systems and taxing practices? For instance, what kind of monetary transfers are taxes and what different logics do fiscal systems rely upon and propagate in specific settings and times, such as the social contract, speculation, reciprocity, sharing, extortion, or coercion? (3) How do fiscal relations categorise people and actions and take on a moral character? What is a fiscal subject? How do some actors in a fiscal relationship come to be marked as debtors and others as creditors? Who owes whom, and who decides this? (5) Taking a historical perspective, what varied genealogies of tax systems exist around the world, and what societal bargaining sits behind the design and establishment of specific taxes?

While we have paid attention to many of the harms that fiscal systems have and still do perpetuate round the globe, we also believe that recent calls for tax justice, public scrutiny of fiscal injustices, and research about the workings of fiscal systems can help bring about new public and academic conversations about sharing, redistribution, and equity. By virtue of fiscal structures already being in place worldwide, progressive fiscal reforms could have an incredible impact on local and global socio-economic relations, and how humans live in the world. For one, they are ready to use tools for tackling the climate crisis. Thinking critically about how taxes shape social relationships therefore offers hope because it affords us the opportunity to imagine other ways of organising our societies. While fiscal sociality is not automatically inclusive, it does have the potential to promote solidarity, freedom, sustainability, safety, and care.

Being more attentive to the very distinct logics that infuse different taxes and tax systems – and how they can enable different social relations – could be a key strength of future anthropological tax research, and an important contribution to public debate. For instance, when the starting point in anthropological tax research is reciprocity and calculation, our understanding of what type of money transfer taxes are becomes limited (see Mugler, this volume). The conceptual move in anthropology to read economic phenomena against a gift exchange logic was crucial to relativise Western concepts such as the *homo economicus* – reciprocity makes humans appear less selfish and acknowledges that there is sociality among them. It also made clear that there are alternatives to the capitalist ways of economising. However, we suggest that *homo economicus* still lingers in the model of the reciprocal human who calculates their fair return, obscuring the fact that humans sometimes do things for each other without expecting reciprocation (Widlok 2017). Human choices can be as messy and inconsistent as they can be shrewd and egocentric. By acknowledging the full range of how humans live together with resources and other humans, we can think more creatively about what fiscal sociality might imply.

To look beyond abstract models of resource management and collective life, and do justice to the heterogeneous ethnographic realities our work enables us to explore, it is crucial that we develop precise conceptual language which accurately demonstrates the social, political, and material differences between various ways of managing resources. For example, the logic of sharing is directed towards a specific process (continuous opportunities to formulate demands and to evaluate them) and not towards specific outcomes (such as obligations to give, receive, or return). It is an unconditional mode of transfer that realises intrinsic goods and provides people with access to resources which they otherwise would not have (Widlok 2017: 26–27). As Mugler argues in her chapter, it is a transfer that not only works within small, intimate groups or nations (as is often contended). This is because with whom people share is a factor of relatedness, and as relatedness is socially constructed, the scale of communities of sharing has no given size, and so may include multiple nations and institutions. If we take seriously that in some contexts, the logic to share is stronger than the imperative to gain something in return, then our ability to imagine radically different fiscal systems, even at a global level, becomes feasible.

As the anthropology of tax breaks new ground, bringing its ethnographic methods and analytical approach to bear on the topic, working to reshape academic and public understandings of fiscal relations, it is also faced with questions: how should the discipline relate to the socio-economic and political realities of our world, what are our primary responsibilities, and who defines them? If we want to partake in making better economic and fiscal futures, we need to address representational dilemmas and moral and political conundrums. We must also be explicit about how specific research traditions and interests, political sympathies, and conceptualisations of fields and fieldwork may hinder or contribute to new ways of thinking about fiscal systems. Moreover, as scholars, we should remind ourselves that although we engage and work on issues of global concern, we are mostly funded by taxes. And so the tax debates of the future, from progressive to populist, will be dependent on the political climate in which our universities operate and what roles they have in our respective societies. Finally, the influence of our voices in these highly politicised debates will also depend on our capacity to contribute clear concepts and ask meaningfully different questions that help us grasp messy socio-political and cultural realities.

To us, an anthropology of tax is the commitment to mobilising multiple voices, perspectives, and cultures of tax. It is an analytical openness to understanding what fiscal systems do in the world. This volume endeavours to start a conversation about anthropology's role in fiscal policies, creating a community of tax anthropologists where both policy-engaged anthropologists and 'pure' academic research may hash through these issues together, making common touchstones, and encouraging further original insights into fiscal relations around the globe.

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