

BOOK REVIEW

Histories of Tax Evasion, Avoidance and Resistance, Edited by Korinna Schönhärl, Gisela Hürlimann, and Dorothea Rohde, London, UK: Routledge, 2023

The histories of taxation, involving various practices, such as tax evasion, avoidance, and resistance, has significant impacts on political, economic, social, and fiscal development. This phenomenon reflects the struggle between groups and individuals with tax authorities, both to reduce the tax burden and to seek justice within the tax system. Besides the financial aspects, the history of taxation also raises questions of ethics and fairness in the context of taxation. The tax perspective provides insights into how social and political injustices are debated in society. Through an examination of tax histories, we can witness the evolution of the relationship between citizens and government over centuries. This book provides a comprehensive analysis of the evolution of tax histories, explaining to what extent practices such as tax evasion, avoidance, and resistance play a crucial role in shaping the political, economic, and social foundations of society.

This book consists of four parts that provide an in-depth analysis of practices such as tax evasion, avoidance, and resistance in historical contexts. The readers will explore various historical periods and geographical locations, ranging from Ancient Athens to West Germany, and from Early Modern Mexico to Nigeria under British colonial rules. The authors from various fields offer insights into the role of taxes in shaping societies and the state, highlighting the interplay between political and economic power, as well as the struggles of communities in influencing tax distribution. The book also addresses practices of tax evasion, avoidance, resistance, and related moral and justice issues. This provides a deeper understanding of the role of taxation in history and society's responses to it.

The first part of the book investigates historical cases of tax evasion, avoidance, and resistance in Classical Athens, colonial Mexico, and early modern Germany. The initial chapter focuses on court speeches in Classical Athens, revealing the discontent of the wealthy with their tax burden and igniting calls for tax reform. Moving forward, the second chapter delves into the strategies employed by Spanish merchants in Bourbon Colonial Mexico in the middle of the 18th century to circumvent the Alcabala sales tax, ultimately undermining its reliability as a revenue source. The third chapter sheds light on the resistance to imperial taxes in early modern Germany, showcasing the diverse tactics used by locals to challenge tax payments and advocate for transparency and fairness in the tax system. While these cases offer valuable insights into the complex socio-political dynamics influencing tax practices, the addition of more empirical data or case studies could have further fortified the book's arguments, providing a more robust foundation for supporting the claims elucidated in the text and deepening our understanding of the historical context of taxation.

In the next part of the book, the authors offer comprehensive accounts of historical tax practices, resistance, and defence strategies across various geographical and temporal contexts. This includes the Roman Empire's reliance on taxes for military funding, Ottoman taxation efforts in the Mutki region, Greek resistance to colonial taxes during World War II, and women's protests against colonial taxation in Eastern Nigeria in 1929. While each chapter provides valuable insights into the dynamics of tax history, there is room for deeper analysis and contextualization. In chapter four, for instance, focusing on the Roman Empire could benefit from a comprehensive analysis of the enduring effects of tax avoidance practices. This is crucial for a profound comprehension of historical financial and taxation dynamics. The subsequent chapter delving into Ottoman strategies in Mutki would greatly enhance its value with a more extensive exploration of the social and economic consequences stemming from Reform Expeditions. This comprehensive approach is pivotal for a nuanced understanding of the historical context and its broader

implications. Although the last two chapters deal with the taxation of women in Greece and Nigeria during the Axis occupation, there is a lack of information regarding the political and social landscape of the period. Additional data on the political and social context of the time were crucial to illustrate the fuller dynamics of resistance to colonial tax policies. This information will help in understanding the reasons and motivations behind women's tax denial in more depth.

The third part of the book explores government responses to tax avoidance, starting with the eighth chapter on negotiations between King Henry III and English nobles in the 13th century. The nobles' unwillingness to fulfill their financial obligations, stemming from previous fraudulent activities, led to disputes over governance and taxation. The ninth chapter analyzes tax education films in the post-World War II United States and West Germany, emphasizing the need for a compliance-oriented tax culture rooted in conscientiousness and voluntary compliance. The last chapter of this book section explains how Switzerland utilized tax amnesties to combat tax evasion, focusing on cases in Zurich in 1936 and the national amnesty in 1968. While these chapters offer valuable insights into government efforts to combat tax avoidance, specific case studies may not cover the full range of tax strategies implemented in other countries, so they need to be expanded to consider more cases or empirical data from different contexts. This will enable readers to gain a more comprehensive understanding of the various strategies and tactics used by governments around the world to address the problem of tax avoidance.

The final section of the book looks into tax evasion and avoidance tactics in various countries from Europe and America showcasing how individuals and corporations navigate policy and legal changes to minimize their tax obligations. Starting with the resistance against the land tax in the United Kingdom, emphasizing the role of the Land Union and its impact on the tax system. Next, the president Kennedy's 1962 proposal to lower tax rates on dividends and interest is the subject of the 12th chapter, highlighting the controversy it generated and its subsequent impact on tax policies. The 13th chapter provides detailed case studies on tax avoidance practices by multinational corporations and family business groups, underlining the importance of financial risk management and adaptation to global business shifts. Lastly, the Hentsch Case of 1973 focusing on repercussions on tax systems in Sweden and Switzerland was examined. This elucidates the complex interplay between legal, financial, and individual factors in such cases. Together, these chapters offer comprehensive insights into the dynamic landscape of tax strategies across different international contexts.



Overall, this book has successfully unveiled the complexity of tax histories, tax evasion, avoidance, and resistance while considering the negative impacts of tax avoidance on society and the economy. It also links tax issues with contemporary controversies, especially tax avoidance by major technology companies. Through the cases of tax resistance, the readers are invited to see the powerful influence of civil society in shaping tax policies. Additionally, the book triggers important debates about tax justice and global tax system reforms. Thus, the book provides deep insights into how taxation affects all aspects of societal life.

Finally, this book provides an in-depth perspective for policymakers and decision-makers regarding the role of taxation in shaping the economy and society. In the public sector context, a better understanding of how taxation affects state revenues and resource allocation will enable decision-makers to design more effective and fair fiscal policies. In addition, a deeper knowledge of historical tax practices can provide valuable insight into strategies that can be used to address current tax challenges. This can help the government optimize revenue and ensure that taxes are applied fairly and efficiently. Furthermore, understanding how taxation affects the economy and society can also provide insight into how fiscal policy can be used as a tool to promote economic growth, reduce inequality, and achieve sustainable development goals. Thus, this book has the potential to make a significant contribution to decision-makers in the public sector in designing more effective and sustainable tax policies. For those interested in economics and politics, the

book offers informative insights, especially in the context of taxation and fiscal policy. Social activists and advocates for economic justice will gain historical insights and resistance strategies that enrich their advocacy approach. Even for general readers with an interest in social and economic issues, the book offers engaging and informative stories about the world of taxation. As a result, this book opens up various intriguing perspectives for various reader groups interested in the history of economics, taxation, and public policy. Therefore, this book is highly recommended reading not only for policymakers and decision-makers, but also for students, researchers, and scholars in economics, financial history, social history, and political economy.

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