

Editor: Peter Essers

HISTORY AND TAXATION

The Dialectical Relationship between Taxation
and the Political Balance of Power



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History and Taxation: The Dialectical Relationship between Taxation and the Political Balance of Power

Why this book?

In this book, the historical relationship between taxation and the political balance of power is investigated. The main goal is to test the hypothesis that a dialectical relationship exists between taxation and the political balance of power.

Taxes can be used by those who are in power to maintain their power and, if possible, extend it. Then, there can be a counter-reaction, leading to a synthesis with a new balance of power with new taxes. The new tax system can, for example, initiate another reaction with political consequences. This presumed dialectical relationship is tested against experiences in 26 states, based on a unique overview of historical iconic tax events, with famous examples like the Eighty Years' War between the Netherlands and Spain, the Glorious Revolution, the Boston Tea Party and the French Revolution. Most of the iconic tax events are related to the famous principle of "no taxation without representation". This was first understood as "no taxation without consent of the elite" and later evolved towards "no taxation without a formal law adopted by the parliament".

Recently, there have been signs that many people no longer recognize themselves in politics in general and in national parliaments in particular. This can lead to developments that threaten the stability of the actual balance of power, likely with new consequences for taxation. This book provides abundant proof of how dictators have abused tax systems to suppress (presumed) enemies of the regime and enforce societal reforms. In the 20th century, there have been notorious examples of these kinds of repressive taxes in national-socialist and communist regimes. There have also been iconic tax events that supported democracy and the emancipation of citizens. However, "democratic taxes" sometimes also lead to threats to democracy, e.g. if these taxes cause conflicts with the equality principle or do not sufficiently respect the rights of minorities or fundamental rights.

Part 1 of this book is the General Report, with overall conclusions. Part 2 contains seven thematic reports, and Part 3 contains 26 national reports.

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Preface

This book is the result of a research project on the historical relationship between taxation and the political balance of power. The Academic Committee selected this topic during the EATLP Congress 2019 at University Carlos III of Madrid from 6 to 8 June 2019. The outcomes of this research were presented during the EATLP Congress 2021 from 3 to 4 June 2021. Originally, the EATLP Congress 2021 was planned to take place at the University of Antwerp. However, due to the COVID-19 pandemic, it was organized as a digital Congress.

The first goal of this book is to test the hypothesis that served as a starting point for the research undertaken: that a dialectical relationship exists between taxation and the political balance of power. Taxes can be used by those who are in power to maintain their power and, if possible, extend it. This may then result in a counter-reaction, leading to a synthesis combining a new balance of power with new taxes. The new tax system may instigate, for example, another reaction with political consequences. This presumed dialectical relationship is tested against experiences in the states investigated, focusing on significant, often iconic, tax events in these states. The second goal of this book is to analyse, on the basis of the national and thematic reports, this dialectical relationship in order to identify any common characteristics and to understand the origins of any differences in experiences.

Part 1 of this book consists of the General Report, describing the starting point and goals of the research, the methodology, the test results of the hypothesis on the dialectical relationship between taxation and the political balance of power and the general conclusions of the research. Part 2 contains seven thematic reports, and Part 3 consists of 26 national reports. Part 4 presents the questionnaire that was provided to the authors of the national reports as part of their research.

This book contains a unique overview of historical and iconic tax events. Most of these events are related to the famous principle of “no taxation without representation”, which was first understood as “no taxation without consent of the elite”, and later evolved into “no taxation without a formal law adopted by the parliament”. Sometimes, there are developments that lead to “no representation without taxation”, excluding people who do not pay taxes from democratic participation. Recently, there have been signs that many people no longer see themselves represented in politics in general, nor in their national parliaments – let alone the European Parliament

– in particular. This may lead to developments that threaten the stability of the actual balance of power, which will most likely bring new consequences for taxation: another example of the dialectical relationship between taxation and the political balance of power.

What is remarkable is the abundantly delivered proof in this book of how dictators have abused tax systems to suppress (presumed) enemies of the regime and to enforce societal reforms. In the 20th century, one can see notorious examples of these kinds of repressive taxes in national socialist and communist regimes. It is alarming that in several countries, these regimes used tax laws that were legitimately established before the takeover of power. These existing laws became dangerous weapons in the hands of dictatorial and totalitarian regimes, particularly because the former state powers, such as the tax administration and judiciary, often ignored the fundamental changes in the balance of power and collaborated with the new rulers.

In this book, iconic tax events that supported democracy and the emancipation of citizens are explored. In many countries, the introduction of income taxes provides an example of such an iconic event. Sometimes, there seems to be a direct link between income tax and democratic rights. However, investigating the hypothesis of the dialectical relationship between taxation and the political balance of power also reveals that democratic taxes can sometimes lead to democracy being threatened. For example, this can happen if such taxes conflict with the equality principle or if they do not sufficiently respect either the rights of minorities or human rights. This reminds one of the fact that taxation can have a huge impact on the lives and happiness of ordinary citizens and that the tax administration is a very powerful institution. If there are insufficient checks and balances, the fundamental (human) rights of taxpayers may become endangered. This is not only true in extreme situations, such as war and dictatorship, but also in democratic states. For example, in the Netherlands, a scandal recently unfolded with respect to childcare benefits. The Dutch tax administration ruined thousands of parents' lives when they incorrectly claimed back huge amounts of childcare benefits from them that the parents had already received. They wrongly accused these parents of fraudulent behaviour, and, due to this scandal, the Dutch government was forced to resign.

This research would not have been possible without the invaluable contributions of the authors of the national and thematic reports. Their enthusiastic support and work from the very beginning have been a tremendous source of inspiration. Additionally, I am indebted to many colleagues for the excellent

advice and support they provided both before and during this project. In particular, I would like to mention the late Frans Vanistendael, who we all miss very dearly for his contributions to tax science, which were always important and influential. My sincere gratitude for many inspiring discussions and advice goes to Gianluigi Bizioli, Dominic de Cogan, Emmanuel de Crouy-Chanel, Daniel Déak, Sonja Dusarduijn, Hans Gribnau, Johannes Heinrich, Bruno Peeters, Wolfgang Schön, John Snape and Henk Vording.

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IBFD deserves praise for publishing this volume and for the excellent cooperation during the editing process. In this respect, I especially thank Aaron Roberts, Simone Groothuis and the excellent linguistic and desk editors of IBFD.

Finally, I would like to thank the board of Tilburg Law School for giving me the opportunity to take a sabbatical in the fall of 2020 to work on this project, and to Inge van Vijfeijken for taking over my responsibilities as Head of the Department of Tax Law during that time.

The collaboration between tax scholars and historians proved to be both inspiring and productive. It made it possible to deal with topics that, until now, did not attract much attention in tax conferences and tax literature (with a few important exceptions, such as the Cambridge Tax Law History Conferences started by the late John Tiley) but are nevertheless worth studying. I truly hope this project will lead to many more fruitful collaborations between tax scholars and historians in the future.

Peter Essers

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