ANTHROPOLOGY AND TAX

From the perspectives of individual taxpayers to international tax norm negotiators, the anthropologists in this collection explore how taxes shape our world: our social relationships and value regimes, how we exclude and include, the categories we think with, and the way we share with each other. A first of its kind, it presents an anthropological discussion about tax rooted in ethnographic work. It asks fundamental questions such as: what is tax, what is taxable, and what do taxes do? By forwarding multiple perspectives from around the world about fiscal systems and how they are experienced and constituted, *Anthropology and Tax* reconceptualises tax in society. In doing so, this volume makes an incisive intervention in what might be one of the most important debates of our time – that of fiscal sociality. This title is also available as Open Access on Cambridge Core.

JOHANNA MUGLER (Research Associate, University of Bern) has authored *Measuring Justice* (Cambridge University Press, 2019), and coedited *A World of Indicators* (Cambridge University Press, 2015). Her research has been funded by the Max Planck Society, the Swiss National Science Foundation and the Berne University Research Foundation. She earned the Caroline von Humboldt Award (2021) for her work on the creation of transpational economic and fiscal norms.

MIRANDA SHEILD JOHANSSON (UK Research and Innovation (UKRI) Future Leaders Fellow, University College London) has co-edited the Special Issue 'An Anthropology of the Social Contract' (Critique of Anthropology, 2022), authored 'Tax' (Open Encyclopaedia of Anthropology, 2020), and co-founded the European Association of Social Anthropologists (EASA) Tax Network. Her research has been funded by the UKRI, the Economic and Social Research Council (ESRC), and the Leverhulme Trust.

ROBIN SMITH (Marie Skłodowska-Curie Fellow, Copenhagen Business School) co-edited *Beyond the Social Contract: An Anthropology of Tax* (Berghahn Books, 2023) and *Utopia and Neoliberalism: Ethnographies of Rural Spaces* (Lit Verlag, 2018). She has earned research fellowships from the American Council of Learned Societies, the Wenner-Gren Foundation, the Clarendon Fund, and the Independent Social Research Foundation. She founded the Anthropology of Tax Network.

ANTHROPOLOGY AND TAX

Ethnographies of Fiscal Relations

Edited by JOHANNA MUGLER University of Bern

MIRANDA SHEILD JOHANSSON

University College London

ROBIN SMITH

Copenhagen Business School





Shaftesbury Road, Cambridge CB2 8EA, United Kingdom One Liberty Plaza, 20th Floor, New York, NY 10006, USA

477 Williamstown Road, Port Melbourne, VIC 3207, Australia

314-321, 3rd Floor, Plot 3, Splendor Forum, Jasola District Centre, New Delhi - 110025, India

103 Penang Road, #05-06/07, Visioncrest Commercial, Singapore 238467

Cambridge University Press is part of Cambridge University Press & Assessment, a department of the University of Cambridge.

We share the University's mission to contribute to society through the pursuit of education, learning and research at the highest international levels of excellence.

www.cambridge.org
Information on this title: www.cambridge.org/9781009254588

DOI: 10.1017/9781009254571

© Cambridge University Press 2024

This publication is in copyright. Subject to statutory exception and to the provisions of relevant collective licensing agreements, with the exception of the Creative Commons version the link for which is provided below, no reproduction of any part may take place without the written permission of Cambridge University Press & Assessment.

An online version of this work is published at doi.org/10.1017/9781009254571 under a Creative Commons Open Access license CC-BY-NC 4.0 which permits re-use, distribution and reproduction in any medium for non-commercial purposes providing appropriate credit to the original work is given and any changes made are indicated. To view a copy of this license visit https://creativecommons.org/licenses/by-nc/4.0

When citing this work, please include a reference to the DOI 10.1017/9781009254571

Cover image: Original cover art by Thomas MacGregor.

First published 2024

A catalogue record for this publication is available from the British Library.

Library of Congress Cataloging-in-Publication Data

Names: Mugler, Johanna, 1979- editor. | Johansson, Miranda Sheild, editor. | Smith, Robin (Anthropologist), editor.

Title: Anthropology and tax : ethnographies of fiscal relations / edited by Johanna Mugler, Universität Bern, Switzerland; Miranda Sheild Johansson, University College London; Robin Smith, Copenhagen Business School.

Description: Cambridge, United Kingdom; New York, NY: Cambridge University Press, 2024. | Includes bibliographical references and index.

Identifiers: LCCN 2024002323 (print) | LCCN 2024002324 (ebook) | ISBN 9781009254588 (hardback) | ISBN 9781009254540 (paperback) | ISBN 9781009254571 (ebook)

Subjects: LCSH: Taxation–Law and legislation. | Law and anthropology. | Economic anthropology. | Ethnography. | Ethnological jurisprudence. | Intergovernmental fiscal relations.

Classification: LCC K4460 .A58 2024 (print) | LCC K4460 (ebook) | DDC 343.04-dc23/eng/20240129 LC record available at https://lccn.loc.gov/2024002323

LC ebook record available at https://lccn.loc.gov/2024002324

ISBN 978-1-009-25458-8 Hardback

Cambridge University Press & Assessment has no responsibility for the persistence or accuracy of URLs for external or third-party internet websites referred to in this publication and does not guarantee that any content on such websites is, or will remain, accurate or appropriate.