

INDEX

- Abele, Frances, 250
Abelin, Mireille, 21
abode, 305–310
absentee tax, 274, 276
accountability
 as bearer of moral value, 264, 281
 of chiefs, 83
 imposition on First Nations people,
 246, 248, 250, 252
 public sector, 23, 76
 and relatedness, 338
 state-society, 326
accountancy
 everyday, 68
 self, 63
Alianza País, 136, 138, 141, 146, 149, 151
Allingham, Michael G., 184, 191
Alto San Roque, 101–104
Amazon, 343–344
Anderson, Benedict, 50, 51, 53, 61, 223
anthropology
 and decentralisation of the state in
 study of taxation, 326–327
 of documents, 12, 63, 183
 and ecology, 96
 economic, 3
 fiscal, 11, 76, 78
 and informal economies, 107
 and neglect of taxation, 2–4
 promise of for tax study, 35–37
 of sharing, 328, 331, 333
 of the state, 284
 of systems, 2
 and tax studies, 347–349
 and territoriality of tax, 319
Antigua & Barbuda, 312
arbetslinjen (work approach), 186
Arce, Luis, 99
Argentina, ethical tax evasion in, 21
Assembly of First Nations (AFN), 246
assimilation
 and fiscal citizenship, 255
 and taxation, 244, 247
Association for the Taxation of
 Financial Transactions and Aid
 to Citizens (ATTAC), 8
Atuguba, Raymond, 82–83
audit control, 188
audit culture, 63, 156, 158, 159, 160,
 171, 249
audits
 citizen driven, 166
 and Danish Tax Authority, 287–288
 and FNFTA, 245–246
 and politics of choice, 18
 receipt, 162, 164
 and self governing, 34
 and state distrust, 168
 and tax compliance, 189, 291–293,
 295–296
 and taxpayer as subject, 254
 and taxpayer ethos, 240
Australia
 tax residency disputes in, 309–310
 tax residency requirements in, 306–307
Australian Center for Tax System
 Integrity, 287
Australian Tax Office (ATO), 306–307,
 310
Austria, 125, 317
Bahamas, 304, 312–313
Base Erosion and Profit Shifting (BEPS),
 32, 327–329, 335, 339, 340–346

- basic income grants (BIG), 334–335
- Bateson, Gregory, 96
- Bäumer-Escobar, Vinzenz, 20–21
- Bayart, Jean-Francois, 83
- Bear, Laura, 159
- behavioural change, 163
- behavioural economics, 160, 163, 179
- behavioural science, and speculative governance, 158, 160
- Belize, 316
- Belshaw, Cyril, 276
- Benue, 216, 217
- Bergman, Ingmar, 188
- Bergsaglio, Brock, 223
- Bhambra, Gurminder, 26, 33, 241–242
- Björklund Larsen, Lotta, 20, 28, 162, 166, 330
- Bloch, Maurice, 97
- Bolivia
 - ecology of payments in, 106–107
 - informal economy in, 107–109
 - payments to non-state actors in, 12
 - political situation in, 98–101
 - rejection of fiscal model of reciprocity in, 331
 - role of commercial licenses in ecology of payments in, 104–106
 - role of *cuotos* in ecology of payments in, 102–104
 - and taxation as method of inclusion, 241
- Boll, Karen, 23, 28, 182
- bookkeeping, in colonial administration of Fiji, 272–274
- bootlegging, 28, 115, 128–131
- Braithwaite, John, 287
- Braithwaite, Valery, 287
- British Virgin Islands, 313
- Bryant, Rebecca, 159
- Bulgaria, 53, 57, 317
- bullshit jobs, 167, 295
- bureaucracy
 - dead zones in, 284–286, 298–301
 - differences in perception between strategic apex and operational core, 295–298
 - and disillusionment of operational core, 291–293
 - and satisfaction among operational core, 293–295
 - street-level, 286
 - structural violence of, 284–285, 294, 299
- Bush, Barbara, 241
- Buzalka, Juraj, 166
- cadastre, 143, 146
- calculation technologies, 22, 36, 159
- Cameron, Angus, 31
- Canada
 - commensuration in, 247–250
 - critique of First Nations self government in, 250–252
 - First Nations and private property in, 240
 - First Nations Financial Transparency Act (FNFTA), 34, 240, 245–247, 250–252
 - as settler colonial state, 242–243
 - taxation as technology of citizenship in, 243–245
- capitalism, 22
 - code of, 32
 - crony, 126
 - extractive, 241, 243
 - financialisation of, 5
 - free market, 28
 - global, 320
 - global racial, 240
 - new spirit of, 26
 - and speculative governance, 158–161, 170
- care
 - paternal, 83
 - and patronage, 89, 91
 - reciprocity as, 78
 - as self-employment, 58
 - and transactional exchange, 66
 - as untaxed labour, 25
 - as welfare state motto, 187
- Carrier, James, 123
- Catalonia, ethical tax evasion in, 20–21
- Cayman Islands, 313, 340

- Center of Tax Policy and Administration (CTPA), 329, 340, 346
- ceremonial exchange, 279–280
- chance, 28, 157, 160, 163–165, 168, 171, 172–173
- Channel Islands, 312, 313
- Chávez, Jeanine Añez, 99
- Chevalier, Sophie, 315
- chieftancy, 82–83
- Citizens' Revolution (Ecuador), 136–137
and hegemonic theory, 152
hegemonic tax policies of, 138–141
progressive technocratic worldview of, 149
- citizenship
civic duty as virtuous, 85
commodification of, 29, 316–320
as community of values, 50, 54
differentiation of by race and gender, 7
differentiation of by value systems, 51
economic, 28
and equality before the law, 51
ethnicity based, 208
evocation of for tax compliance, 187–188
fiscal, 28, 79, 84, 88, 156, 158, 245, 247–250, 253–255
and formal work, 60
incentivisation of good, 172
Indigenous, 210
malleability of, 51
and the migration industry, 66
and modernity, 229
racial ideals of, 60–61
and settler colonialism, 241
and tax residency, 310–311
taxation as path to, 49–50
taxation as technology of, 243–245
and taxpayer status, 67–68
and technopopulism, 139
and valorisation of self-sufficiency, 54
- citizenship by investment (CBI), 304, 310
and COVID-19, 312–313
- in EU and OECD countries, 316–317
in St Kitts & Nevis, 316
inequalities in, 312–314
and international tax law changes, 317–318
OECD recommendations, 318–319
- civic duty, 84–85
- collective rights, 136, 144–145, 146
- colonial administration, 34, 76, 80, 232, 235, 276
and digitalisation, 223–224
extractive nature of, 224
extractive taxation under, 228–229
of Fiji, 272–274
fiscal and infrastructural legacies of, 232–234
fiscal systems of, 227–229
and indirect rule, 274
and individualism, 278, 280
lack of reciprocity under, 228
and private property, 272
and view of taxpayers as collective, 234
- colonial debris, 224, 234
- colonialism
and extractive taxation, 76, 241–242, 243
and the global infrastructure turn, 223
and 'good tax' policy prescriptions, 226
poll tax as tool of, 80–81
and taxes, 33–35, 240–243
- commensuration
and fiscal citizenship, 247–250
and subjectification of Indigenous peoples, 253
- commercial licences, 23, 331
in ecology of payments, 104–106
- commodification
of citizenship, 319
of tax residency, 312–315
- Common Reporting Standard (CRS), 318
- communicative governance, 178, 180, 183, 186, 193
- comunas
arguments for property tax exemption, 145

- comunas (cont.)
 constitutional protections of, 142
 as private property, 142–144
 tax-free status of, 137
- Confederation of Indigenous Nationalities of Ecuador (CONAIE), 137
- contingency, 157, 159, 161, 163–165, 171
- contract law, 12
- Correa, Rafael, 136, 139, 141, 146–147, 149–150
- corruption
 Bolivian, 100, 103, 109, 331
 Croatian, 126
 Ecuadorian, 136
 and electronic tax filing systems, 6
 Ghanaian, 75, 83
 racialised assumptions of, 337
 Romanian, 57
 Slovakian, 168, 169, 172
 and state capture, 129
- COVID-19, 9, 157, 215
 and citizenship by investment (CBI), 312–313
- credit liberalisation, 5
- Croatia
 ethical dilemmas posed by spirits tax regime, 117–123
 evolution of tax regime in, 115–116
 history of taxation and regulation of spirits in, 116–120
 reevaluation of *vinaza* value in, 128–132
 tax regime effects on value of *trapa*, 123–127
trapa production in, 113–114
- cryptocurrencies, 12, 13
- cuotos*, 102–104
- Cyprus, 304, 317
- D'Avella, Nicholas, 96, 107
- Danish Tax Authority, 286
 as bureaucratic dead zone, 298–301
 changes in performance indicators, 287
 disillusionment with new strategic direction of, 291–293
 new strategic direction of, 286–288
 perceived hypocrisy of strategic apex in, 295–296
 satisfaction among operational core, 293–295
 strategic apex and operational core perception differences, 295–298
 strategic apex reactions to criticism of, 289–291
- data, political economy of, 205–209
- de Tocqueville, Alexis, 19
- dead zones, 284–286, 293, 298–299, 301
- Denmark
 sin taxes in, 18
 sugar tax in, 19
- development. *See also* Organisation for Economic Development and Cooperation (OECD)
 aid, 75
 in Bolivia, 101–102
 and bureaucracy, 286
 consequences for, 34
 domestic resources, 327
 in Ecuador, 138–139, 140
 EU, 57
 in Fiji, 268
 and games, 160
 in Ghana, 79–80, 84
 global discourses, 223–224
 independence era African, 201
 index, 100, 207
 and infrastructure, 234–235
 in Kenya, 226–227
 special taxes and, 5–7
 and state-citizenship nexus, 326
 of wage labour markets, 204
- digitalisation, 8, 14, 34, 223, 341
 and extractive modes of taxation, 228
 and colonial infrastructural rationales, 234–236
 colonial rationale for, 224, 231–234
 as solution to development crisis, 225
 of tax in Kenya, 229–232
 and understanding of taxpayer as a collective, 234
- disclosure, 165–168, 173, 245, 254
- distributed ledgers, 14
- distributional logics, 204, 205, 215–218

- domicile, 305–310
 and financial privilege, 308–309
- Dominica, 312
- Douaire-Marsaudon, Françoise, 279
- EB-5 Investor Programme, 314–315
- ecologies of investment, 96
- ecology of payments, 96–98, 101,
 106–107
 commercial licences in, 104–106
cuotos place in, 102–104
 place of tax receipts in, 108–110
 as shift away from neoclassical
 economic thinking, 107
 Tailless Fox folktale as illustration of,
 106
- ecology of the mind, 96
- economic citizenship, 28
- economy of words, 183
- economy, informal, 107–109, 122
- Ecuador
 Citizen's Revolution, 136–137
 collective rights and taxation in,
 144–145
 communal property tax status in,
 145
 hegemonic tax policies of, 138–141
 ley de plusvalías, 137, 146–151
 as Plurinational State, 136
 privatisation of communal land in,
 146, 152
 taxation of communal property in,
 142–144
 tax-free status of *comunas* in, 137
- egalitarianism, 280
- electronic tax filing systems, 6
- Elmi, Nimmo, 24, 34, 241
- e-money, 13
- Enns, Charis, 223
- equality. *See also* inequality
 before the law, 51, 191
 global, 35, 337
 as moral vision for society, 97
 of opportunity, 19
 socio-economic, 1
 taxpayer, 18
- Eräsaari, Matti, 16–17, 22
- Eritrea, 305
- Espeland, Wendy, 247–250
- ethics
 Indigenous, 100
 of neoliberalism, 54
 of sharing, 97
 of spirits tax regimes, 117–123
 of tax evasion, 19–21
 of taxation, 19–21, 23, 132
- European Court of Justice, 317
- exchange
 asymmetrical, 22
 ceremonial, 276–280
 depersonalised, 10
 direct, 103
 favour, 66
 and fiscal authority, 157, 162
 gift, 36, 330, 334, 335, 347
 of goods, 106–107
 limits of as category for theorising
 tax, 97
 as logic of taxation, 82
 long-term agreements, 116
 long-term logics of, 80, 97
 market, 190
 multi-party work, 17
 and patronage, 77
 and production relations, 121
 reciprocal, 3, 78, 144, 328–330, 332,
 335, 347–348
 of sacrifices, 12
 and sharing, 281
 and state benefits, 106
 and tax negotiation, 84
 and taxation, 101
 of tax-related information, 318
 theorisation of, 97–98
 transactional, 66
- exclusion, politics of, 55
- expertise, as taxable, 16–17
- fair share, 163, 179, 186, 190–191, 195,
 281, 328, 330
- federalism, 208, 311
- Fiji
 ceremonial exchange in, 276–280
 codification by Native
 Administration, 272–274
 colonial administration of, 272–274

- Fiji (cont.)
 fundraising in, 264, 266–272, 281
 history of Indigenous taxation in,
 274–276
 ‘Fijian way’, 271–272, 276
 financial crisis, 2008, 5, 52, 212, 328,
 340, 346
 financial speculation, 28, 171
 and tax evasion, 156
 financialisation, 8, 158, 159, 170, 200,
 218
 as driver of the creation of data, 213
 of public assets, 158–159
 and speculative labor
 speculative, 159
 fines, 100, 103, 115, 118, 125, 329
 punitive, 115
 First Nations Financial Transparency
 Act (FNFTA), 34, 240, 245–247
 and First Nations self-government,
 250–252
 First Nations people
 band government of, 250–252
 critique of self government of,
 250–252
 and fiscal citizenship, 247–250,
 253–255
 and private property regimes, 240
 rights in settler colonialist context,
 242–243
 fiscal citizenship, 28, 79, 84, 88, 156,
 158, 245, 255
 and commensuration, 247–250
 and First Nations people, 253–255
 fiscal commons, 12
 fiscal essentialism, 12, 13, 76, 327
 fiscal sociality, 4, 15, 29, 36
 fiscal sociology, 3, 26, 29, 244, 326
 fiscal solidarity, 162–163
 fiscal state, 30
 fiscal studies, 30
 fiscal subjects, 12–13, 35, 171, 247
 speculative governance of, 156, 157
Folkhemmet (People’s Home), 186
 foreign direct investment (FDI), 313,
 317, 319
 forfait fiscal, 311
 Foucault, Michel, 201, 219
- France
 progressive taxation in, 7
 yellow vests protest, 76
 Free Territory of Trieste, 119
 free trade zones, 317
 fundraising
 colonial origins of, 264–265
 and moral economy, 281
 and state taxation in Fiji, 263–264
- G20, 1, 327, 340, 344–345
 gambling, 157, 164. *See also* lotteries
 games, 159–160
 gamification, 158
 Gardner, Leigh, 34, 227
 gender
 differentiation of citizenship by, 7
 and family patrimony, 148
 identity and relations, 35
 and mode of governance, 89
 relations, 24, 27
 and taxation, 29
 work as leveller of relations of, 58
 George, Henry, 150
 Ghana
 appeals to civic duty in, 85
 conceptualisation of taxes as gift,
 84–85
 distrust of tax system, 74–76
 evocation of Christian obligation in,
 80, 84, 88
 fiscal model of reciprocity in,
 80–85
 genealogy of tax resistance in, 76–79
 history of chieftancy in, 82–83
 macroeconomic shifts in, 79–80
 media liberalisation and tax
 resistance in, 81
 poll tax in, 80–81
 reciprocal view of taxation in, 76–79
 tax bargaining in, 80–82
 taxpayer expectations in, 330
 taxpayer status and legitimacy in,
 87–89
 tithing in, 12, 97
 Ghana Educational Trust Fund, 82
 Ghana National Health Insurance
 Scheme, 82

- Ghana Revenue Authority (GRA),
74–76, 89
- global infrastructure turn, 223
- global minimum tax rate, 8
- global value chains, 35, 338, 346
- globalisation
economic, 337
and residency change, 305
and residency tests, 306
- Goffman, Erving, 60
- Goldstein, Dan, 105
- good governance, 6, 34, 251
- Gordon, Arthur, 272, 275
- governmentality, 27–30, 245, 254
- Graeber, David, 284–286, 288, 293, 294,
298–300
and framing of DTA response to
criticism, 290–291
- Gramsci, Antonio, 152
- Greece, 5, 314
- Grenada, 312
- Gross Domestic Product (GDP)
and CBI programmes, 316
and development, 226
EU growth rates, 57
tax to ratio, 100, 184
- Gupta, Akhil, 286
- Guyer, Jane, 22, 131, 278
- Habitual Residence Test, 50
- Harmful Tax Competition project, 31–32
- Hart, Keith, 107
- Hegel, Georg Wilhelm Friedrich, 19
- hegemony
revenue imperative of, 227
theory of, 152
- Helsinki, timebanks and taxes in, 16–17
- Henley & Partners, 312, 316
- High Net Worth Individuals (HNWIs),
305, 317–319
- Holmes, Douglas, 183
- homo economicus, 15, 36
- homogenisation, 138
- Hong Kong, 312, 313
- Huerlimann, Gisela, 311
- imaginaries, 14
of bounded publics, 34
of nation-centred economies, 31
of taxation, 24–27
of taxation in liberal readings of
history, 244
- immigration
transitional controls, 52–54, 57, 58,
64–65
and valorisation of self-sufficiency,
52–54
- incompleteness, 211, 214
- Indian Act (Canada), 242–243, 245, 252
- Indigeneship, 210
- Indigenous and Northern Affairs
Canada (INAC), 245, 247–250
- Indigenous people. *See also* First
Nations people
rights of, 137
taxation of, 274–276
as taxpayers, 243–245
- indirect rule, 210, 218, 219, 274
- inequality
and commodification of citizenship,
29
gap, 7–8
global economic, 338
income, 2, 57
post-colonial social, 223
structuring of, 11
wealth, 10, 15
- informal work, 13, 23, 166
- infrastructure
administrative, 14
capacity for tax collection, 23
under colonial administration,
228–229
of colonialism, 239
and communal land, 144–146
computational, 14
and development, 232–235
digital, 64
fiscal, 27
global turn in, 223
history of, 224
and property taxes, 139–140
public, 81, 100, 102, 136, 264, 331
and reciprocity, 234–236
and rightful return, 89–90
and speculative governance, 158–160

- infrastructure (cont.)
 and state power, 105–106
 tax, 345
 and taxation, 3, 22
- inheritance tax, 16, 137, 140, 146, 147
- intellectual property, 32, 341–342, 344
- internally generated revenue (IGR),
 207, 215
- international tax cooperation, 8
- interpretive labour, 285, 299
- intimacy, cultural, 89
- invisibilization, 141, 143
- Isle of Man, 313
- Istria. *See also* Croatia
trapa relations and values in, 115–116
- ITax (Kenya), 222, 224–225, 230
 colonial rationales of, 227, 231–232
- James, Deborah, 5
- James, Henry, 140
- Japan, 7
- Jefferson, Thomas, 19
- Jerven, Morten, 201–202, 212, 219
- Kauppinen, Anna-Riikka, 12, 97, 330
- Kenya
 colonial administration of, 227–229
 colonial legacies on tax system in, 227
 colonial rationale for digitalisation
 in, 231–236
 digitalisation of tax in, 229–232
 Kenya Revenue Authority (KRA), 222
 kinship, 29, 103, 140, 166, 272
 Knight, Daniel, 159
 knowledge, political economy of, 209–212
 Küchler, Susanne, 107
- Lagos, 206, 216
- Law of Communes (Ecuador), 142
- Law to Avoid Speculation on the Value
 of Land and the Establishment
 of Taxes (Ecuador). *See ley de
 plusvalías*
- Lévi-Strauss, Claude, 4
ley de plusvalías (value-added land tax),
 141, 146–151, 152
 as confiscation of family patrimony,
 147–148
 and cadastral system, 151
 denunciation as marxist, 150
 opposition to, 147–149
- liberalism
 embedded, 7, 21
 and government critique,
 251–252
 and Indigenous peoples, 255
 and settler colonialism, 251
 social, 151
 white paper, 240
- Lipsky, Michael, 286
- lotteries. *See also* Slovak National
 Receipt Lottery
 and the public good, 161
 as regressive tax, 157
 and taxation, 156–158
 Luxembourg Leaks (2014), 8
- Makovicky, Nicolette, 28
- Malaby, Thomas, 160
- Malaysia, 309
- Malinowski, Bronislaw, 4
- Mallett, Shelley, 320
- Malta, 304, 311, 317, 318
- Maltby, Josephine, 241
- markets
 grey, 114
 informal, 96, 100
 and tax practices, 13
- Marshall Islands, 316
- Marshall, Thomas Humphrey, 51
- Martin, Isaac, 326
- Marx, Karl, 2
- Maurer, Bill, 31–32
- Mauss, Marcel, 4, 27, 107, 189
- Mazzucato, Mariana, 7, 9
- Mbembe, Achille, 83
- McCaffery, Edward, 29
- McClure, Julia, 33
- Meagher, Kate, 12–13, 76, 108
- Mehrothra, Ajay, 326
- Methodist Church, 267–271
- microstates, 313
- migrants, Romanian
 in British public imaginary, 54–57
 and industriousness as defence
 against stigma, 61–62

- legitimisation of by street-level
 accountants, 62–67
 and self-sufficiency, 59
 and taxpayer status, 49–51
 taxpayer narratives of, 50–51, 67
 as taxpayers, 62–67
 and transitional immigration
 controls, 52–54, 57, 58, 64–65
 uncomfortable relation to benefit
 seeking, 59–60
 view of hard work and self-
 sufficiency, 57–59
 migration. *See also* immigration
 fiscal, 313
 global, 305
 industry, 66
 investor programme, 317
 restrictions on, 61
 Mills, C. Wright, 320
 Mintzberg, H., 287
 minus municipalities, 250
 Mitchell, Timothy, 108, 201, 219
 Monaco, 304, 312, 313
 Montesquieu, 19
 Moore, Mick, 226, 227
 moral capital, 50, 60
 moral economy, 281
 of belonging, 309
 and Fijian fundraising, 280
 and lotteries, 161
 taxation as, 264–266
 moral luck, 167–168
 Morales, Evo, 99
 Moreno, Lenin, 137, 147
 Morgan, Lewis Henry, 274
 Mosse, David, 286
 mottos
 appeals to collective solidarity, 191
 imperative, 192–193
 moral, 190–191
 motivational, 189
 organisational, 188–190
 political, 186–188
 and reciprocal and redistributive
 elements of taxation, 187
 and responsible citizenship, 187–188
 and tax compliance, 178–182,
 186–195
 and taxpayer depictions, 189–190
 and the welfare state, 188
 Movement Toward Socialism –
 Instrument for the Sovereignty
 of the Peoples (MAS), 99–101
 Mugler, Johanna, 15, 32, 36
 multinational enterprises (MNE),
 339–343
 and Permanent Establishment (PE)
 debates, 343–344
 and social negotiation of PE status,
 343–346
 municipal services, 145–146

 Naloto. *See* Fiji
 National Bureau of Statistics (NBS)
 (Nigeria), 213
 Native Administration (Fiji), 272–274
 naturalisation, 316
 Nauru, 316
 Nebot, Jaimie, 140
 neoliberalism, 32
 audit culture of, 158, 159
 British, 55
 empowerment policies of, 334
 ethics of, 54
 moral imperative of, 58
 politics of privatisation of, 56
 and processes of global financial
 circulation, 170
 and valorisation of self-sufficiency,
 51–52
 taxpayer as ideal subject in, 54
 New Fiscal Sociology, 3, 26, 326
 New Hebrides. *See* Vanuatu
 New Patriotic Party (NPP), 79
 New Zealand, 311, 314
 tax residency requirements in, 306
 New Zealand Inland Revenue
 Department (NZ IRD), 306
 Nigeria
 census debates, 205–208
 distributional logics and knowledge
 creation in, 215–218
 game of numbers in, 205–206
 growth of knowledge legitimacy in,
 212–214
 information illegibility in, 211–212

- Nigeria (cont.)
 knowledge creation in, 218–220
 as oil state, 203, 204–207
 and political economy of empire,
 203–204
 political economy of data in,
 205–209
 political economy of knowledge in,
 209–212
 public revenues in, 203–209
 tax reform and knowledge creation
 in, 200–201
 nudge theory, 160
 nurturing state, 76–79, 89, 91
- Oats, Lynne, 178
- Occupy movement, 5
- Offshore Finance Centres (OFCs), 304,
 314, 317
- 183 day test, 306, 309
- Ong, Aiwaha, 54
- operational core, 286, 287, 288, 301
 differences in perception from
 strategic apex, 295–298
 disassociation from strategic apex,
 298
 disillusionment of, 291–293
 and job satisfaction, 293–295
- Organisation for Economic Co-
 operation and Development
 (OECD). *See also* Base Erosion
 and Profit Sharing (BEPS)
 and citizenship by investment,
 318–319
 and citizenship by investment (CBI),
 316–317
 cooperative compliance initiatives
 of, 185
 definition of tax, 329
 and digitalisation, 226
 and global minimum tax rate, 8
 Harmful Tax Competition project,
 31
 Model Tax Convention, 344
 modes of conversation in tax debates
 of, 338–343
 modes of presence in tax debates of,
 343–346
 and production of global tax
 knowledge, 226
 relatedness debates within, 336–338
 tax norms of, 336
 and value creation, 1
- Organización Territorial de Base
 (OTB), 102–103, 108–109
- Owen, Olly, 27, 108
- Paine, Thomas, 140
- Palmater, Pamela, 246
The Panama Papers (2016), 8
 para-ethnography, 182
- Parry, Jonathan, 97
 passive revolution, 139
patente. *See* commercial licence tax
- paternalism, 163
 patronage, 11, 66
 and care, 89, 91
 as rightful return, 77
 and tax bargaining, 85
 taxes as, 89–91
- pauschalbesteuerung, 311
- PAYE (pay as you earn), 225, 333
- Peebles, Gustav, 265
- Permanent Establishment (PE), 343–344
- personal allowance, 25
- Piketty, Thomas, 7
- Polanyi, Karl, 3, 7, 97
- poll taxes, 34, 80–81, 83
- Ponzi schemes, 170
- pooling, 333
- Poovey, Mary, 273
- postcolonialism, 14, 223–224, 228, 241,
 242, 281, 327, 337
- pošten* (acting with integrity), 115–116,
 120, 121, 128–132
- post-socialism, 114, 168–171, 172
- poverty premium, 68
- Prasad, Monica, 326
- Price, John A., 333
- Prichard, Wilson, 80
- Primero de Mayo, 98–101, 108
- Prince, Michael J., 250
- property taxes, 141–146
 and collective rights, 144–145
 as means of socialising unearned
 gains, 151

- and municipal services, 144
- as reciprocal exchange, 144
- property, communal
 - importance of to self-governance, 143
 - and political autonomy, 145
 - privatisation of, 146, 152
 - taxation of, 142–144
- property, private
 - as absolute good, 140
 - and colonial administration, 272
 - as condition for municipal services, 145–146
 - cumunas* as, 142–144
 - distribution of, 151
 - and First Nations people, 240, 247, 252
 - regularisation of communal property as, 152
 - rights, 7, 138, 151, 331
 - state protection of, 21
 - taxation of, 139, 140
- Prudencio, Don, 108
- public assets, financialisation of, 159
- public good, 11, 13–14
 - lotteries as, 163
 - neoliberal view of, 161, 171
- Pueblo Kitu Kara, 137, 142, 143
- Quito Metropolitan District (DMQ), 137
- race
 - and finance, 29–30
 - and idealistic views of citizenship, 60–61
- rationality, 210
 - bureaucratic, 201–203
 - calculative, 158, 159
 - economic, 20, 138, 166
- Rawlings, Greg, 29, 31–32
- Rayner, Jeremy, 20
- reciprocity, 3
 - and care, 78
 - and chieftancy, 82–83
 - and desires for the state, 91
 - fiscal model of in Ghana, 80–85
 - generalised, 332
 - lack of under colonial
 - administration, 228
 - obscuration of other fiscal relations, 97
 - patronage as, 77
 - rejection of fiscal model of, 331
 - and rightful return, 89–91
 - and sharing, 331–333
 - and tax compliance mottos, 187
 - and taxation, 330
 - and transfers, 84–85, 89, 91
 - and view of taxation in Ghana, 76–79
- redistribution, 3, 281
 - academic conversations concerning, 36
 - in colonial era, 78
 - complexity of, 10
 - and modalities of collection, 334
 - moral, 11
 - new models of, 4
 - and popular usurpation of state power, 265
 - of risk, 159
 - socio-economic, 13
 - and solidarity, 163
 - state as agent of, 11, 76, 78
 - and state-society reciprocity, 97
 - and tax compliance mottos, 187
 - taxation capacity of, 8, 9
 - of wealth, 156
- redistributive justice, 156, 158
- registration
 - and data, 201, 207–209
 - and immigration, 53
 - and knowledge legibility, 214, 219
 - of private property, 139, 144, 146
 - Slovak National Receipt Lottery, 161
 - as taxpayers, 212–213
- regulation
 - and conceptualisations of property, 32, 331
 - economic, 12, 339
 - and fairness, 264
 - financial, 8, 31
 - and food production, 119
 - and moral economy, 265
 - and the nanny state, 78
 - Native Administration, 272–274, 275

- regulation (cont.)
 political reluctance, 160
 societal resistance to, 118
 of spirits, 115, 116–120, 121,
 123–126
 and tax competition, 8, (*see also* BEPS)
 and tax evasion, 172
 tax audit, 295–296
- relatedness, 37, 329, 333, 335, 343
 modes of, 335–338, 347, 348
 and national interests, 336–338
- residence by investment (RBI), 304,
 310, 312, 314–315, 317
- residency, and taxation, 305–310
- Revenue Administration Reforms and
 Modernisation Program
 (RARMP) (Kenya), 230
- revenue consultants, 217
- Revenue Mobilisation Allocation and
 Fiscal Commission (RMFAC),
 205, 207
- Ricardo, David, 140, 150
- rightful return, 77, 89–91
- Riles, Annelise, 183
- risk
 analysis, 23, 287
 and lotteries, 28, 158
 quantitative rationale of, 30
 socialisation of, 5
- Rodman, Margaret, 305
- Roitman, Janet, 11–14, 241
- Rose, Nikolas, 51
- Royal Africa Company, 34
- Sahlins, Marshall, 278, 280, 332
- Sampson, Steven, 167
- Sánchez de Lozada, Gonzalo, 99
- Sandmo, Agnar, 184, 191
- Sauder, Michael, 247–250
- Schumpeter, Joseph Alois, 2, 30
- Scott, James C., 27, 201, 210–211, 218
- self-employment, 1, 49–50, 52, 53, 58,
 63–65, 67
- self-sufficiency, 62, 67–68, 309
 as defence against stigma, 60
 importance of to Romanian
 migrants, 64
 valorisation of, 50–54
- settler colonialism, 13, 34, 239–240, 241
 and First Nations rights, 242–243
 taxation as strategy of, 243–245
 theorisation of the taxpayer in,
 253–255
- sharing, 3, 15, 328–329
 anthropology of, 331–336
 communal, 275
 communities of, 25
 and equal exchange, 281
 ethics of, 97
 facilitated by taxation, 334
 as generalised reciprocity, 278
 and gift exchange, 334
 information, 318
 as lens for understanding taxation,
 331–336
 mandatory, 333
 practices, 338–339, 340
 and reciprocity, 331–333
 and social permeability, 344
 as social practice, 343
 and taxation, 347–349
 taxation as mandatory form of,
 328–329
 as transfer, 334–335, 339
 and *trapa*, 116, 123
vinaza, 131, 132
- Sheild Johansson, Miranda, 12, 23, 241,
 331
- Simmel, Georg, 2
- Simpson, Audra, 243
- sin taxes, 18, 117
- Singapore, 309
- Skatteverket*. *See* Swedish Tax Agency
 (STA)
- slogans. *See* mottos
- Slovak National Receipt Lottery,
 156–158, 161–165
 and anxiety about social solidarity,
 167
 citizen disenchantment with,
 168–171
 and fiscal solidarity, 162–163
 and fraud detection, 162
 as liberal vision of the public good,
 163
 model citizen responses to, 165–166

- and moral luck, 167–168
- and neoliberal view of public good, 171
- as regime of disclosure, 165–168, 173
- and resistance to role of citizen tax inspector, 165–167
- resistance to role as citizen tax inspector, 165–167
- as response to VAT gap, 162
- and speculative behaviour, 165
- and speculative economies of post-socialism, 168–171
- and speculative governance, 171
- view of as Ponzi scheme, 170
- Smith, John, 205–206
- Smith, Robin, 16, 22, 28
- social contract
 - criticism of, 26
 - liberal version of, 163, 326
 - moral vision of, 97
 - and state-citizen relationships, 97
 - and taxation, 6, 35, 76, 78, 240, 326, 347
 - theory, 13, 14, 83
 - Western ideas of, 10
- social media tax, 16
- social theory of taxation, 2–3
- socialism, 21, 120, 136, 139
- solī* (giving), 266–272. *See also*
 - fundraising
 - contrasts to ceremonial exchange, 276–280
 - in contrast to traditional Fijian events, 276–280
 - contrast to ‘Fijian way’, 271–272
 - and egalitarianism, 279, 280
 - formal pattern of, 268–271
 - individual nature of, 266–272
 - and moral economy, 281
 - organisers of, 267
 - and state-village relations, 267–268
- sovereignty
 - fiscal, 31
 - Indigenous, 34, 240, 242–245, 246, 250–252
 - national, 33, 336
- Spain, 5, 147
 - colonisation of Latin America, 33
- speculation, 158–159
- speculative economies, post-socialist, 168–171
- speculative finance, 159–160
- speculative governance, 27, 156–161, 171
 - and behavioural science, 158, 160
- spirits
 - ethics of tax regimes of, 117–123
 - history of taxation and regulation of in Croatia, 116–120
 - regulation of, 115, 117, 121, 123, 126
 - taxation and reevaluation of value, 128–132
- Spivak, Gayatri, 223
- St Kitts & Nevis, 304, 311, 312
 - citizenship by investment (CBI) in, 316
- St Lucia, 312
- state capture, 126, 129, 131, 170, 172
- state-building, 13
- states
 - decentralisation of, 140
 - difficulty in defining, 15
 - diversity of taxation practices, 14
 - power to define taxes, 14
 - and public good imaginaries, 14
 - and regimes of knowing, 201
 - rentier, 18, 201, 204
 - and the state effect, 15, 108
 - taxes as defined by, 13–15
- statistics, 202, 208, 209, 219, 230
- Stiglitz, Joseph, 226
- stigma, 25
 - migrant, 54
 - monetary, 60
 - of otherness, 50
 - theory of, 60
- Stoler, Ann, 224
- strategic apex, 287, 288–290, 294, 301
 - differences in perception from operational core, 295–298
 - view of as hypocritical, 298
- street-level accountants
 - and legitimisation of migrant taxpayers, 62–67
- structural violence
 - of bureaucracy, 284–285, 294

- Suberu, Rotimi, 208
- subprime loans, 5
- Sustainable Development Goals (SDGs), 225
- Sweden
 - ethical tax evasion in, 20
 - gift exchange and reciprocity in, 330
 - tax compliance in, 178–182, 193–195
 - use of mottos in tax compliance in, 186–195
- Swedish Tax Administration (STA)
 - mottos, 178–182
 - mottos as tool for tax compliance, 193–195
 - tax compliance work of, 193–195
 - use of mottos in tax compliance, 186–193
- Switzerland
 - citizenship by investment (CBI) in, 312
 - lump-sum tax in, 314
 - tax advantages of non-citizenship, 311
 - tax concessions for foreigners in, 313
 - tax incentives for residence in, 304
 - tax residency in, 311
- Tailless Fox (folktale), 106
- Tangier International Zone, 312
- tax avoidance, 169, 232
 - Allingham and Sandmo's model of, 184
- tax bargaining, 80–82, 85, 91
- tax collection, 13, 14, 192
 - and data, 22, 27
 - digital, 230
 - as good governance, 6
 - infrastructure requirements for, 23
- tax competition, 8, 32, 317, 340
- tax compliance, 76, 178
 - appeals to collective solidarity, 191
 - and audits, 291–293
 - and depictions of taxpayes, 189–190
 - key factors in, 184
 - motivational approaches to, 189
 - and mottos, 178–182, 193
 - strategies, 184–186
 - work of Swedish Tax Agency, 193–195
- tax concessions, 314
- tax evasion
 - ethical views of, 20–21
 - and financial speculation, 156
 - and informal work, 166
 - and speculative logics, 157
- tax havens, 31, 240, 304, 310, 313–314, 317, 318, 328, 341
- tax holidays, 315, 317
- Tax Identification Number (TIN), 75, 79, 161, 213, 218
- tax inspectors
 - consumers as voluntary, 157, 172
 - disillusionment with new new strategic direction of DTA, 291–293
 - divergent viewpoints from strategic apex, 297
 - downsizing of, 23
 - exposure of to structural violence, 299
 - and job satisfaction, 293–295
 - and mottos, 186
 - as operational core, 287, 298, 300
 - performance indicators, 288, 291
 - positive self-image of, 190
 - sceptical view of taxpayers, 188
 - of spirits tax, 118
 - tacit knowledge of, 181
- tax justice, 8, 32, 35, 340, 346
- Tax Justice Network (TJN), 8
- tax law, international, 31
 - and citizenship by investment (CBI), 318
 - and relatedness, 329
- tax lottery, 27, 28
- tax planning, 308, 340
- tax policy
 - infrastructural turn in, 226–227
 - international debates, 31–32
- tax politics, 244
 - and capitalist hegemony, 141
- tax protests, 5. *See also* tax revolts
- tax reform, 5, 22, 200. *See also* BEPS and knowledge creation, 200–201
- tax residency, 305–310
 - and citizenship, 310–311

- and class inequalities, 309–310
- and commodification of citizenship, 319–320
- commodification of, 312–315
- and financial privilege, 308–309
- tests of, 306
- tax residency tests. *See* 183 day rule
- tax revolts, 76, 78, 80, 81, 88
- tax systems
 - and data creation, 201–203
 - distinct logics of, 36
 - and ethics, 19
 - and exploitation, 4
 - reinforcement of wealth inequality
 - in, 10
 - and socio-economic relations, 4
 - transnationality of, 30–33
- tax, inheritance, 19–20
- tax, international
 - modes of conversation in debates of, 338–343
 - modes of presence in debates of, 343–346
 - relatedness in debates of, 335–338
- tax, special, 8–9
- taxable presence, 343, 344
- taxation
 - and alternative modes of redistribution, 76, 328
 - anthropological approach to, 2
 - and assimilation, 244, 247
 - and bureaucratic rationality, 201–203
 - canonical social sciences approach to, 2
 - under colonial administration, 227–229
 - and colonial logics, 14
 - of communal property, 144
 - and corporate social responsibility, 8
 - and creation of dual markets, 122–123
 - decentralisation of state in
 - anthropological study of, 326–327
 - decolonisation of, 243–245
 - decolonising approach to study of, 239–240
 - and demand for state interventions
 - in the market, 9
 - effects on perception of value of *trapa*, 123–127
 - effects on social relations, 132
 - effects on value, 128–132
 - and empire building, 33–34
 - ethical debates regarding, 19–21
 - extractive, 228–229, 241–242, 243
 - extractive colonial, 76
 - as facilitator of sharing, 334
 - forms of reasoning of, 13
 - as fundamental to sustainable development, 6
 - geopolitical effects of, 14
 - and gift exchange, 330
 - and good governance, 6
 - and governmentality, 27–30
 - harmful practice, 31
 - ideological framing of, 21
 - imaginaries of, 24–27
 - of Indigenous Fijians, 276
 - international, 327–329
 - international norms, 31
 - lotteries as form of, 156–158
 - as method of inclusion, 241
 - as moral economy, 264–266
 - multidimensional approach to study
 - of, 1–2
 - neglect of by anthropology, 2–4
 - neglect of by social science, 13
 - norms of, 13
 - as path to citizenship, 49–50
 - as political issue, 2
 - and politics of choice, 18
 - of private property, 139
 - privatisation of communal land and, 146
 - and producing publics, 25
 - progressive, 7, 139
 - promise of anthropology for study
 - of, 35–37
 - and quantifiability of value, 22
 - and reciprocity, 330
 - and reexamination of ethical values, 128–132
 - and residency, 305–310
 - and resource capacity, 23

- taxation (cont.)
 and sharing, 347–349
 sharing as mandatory form of, 328–329
 and social contract, 6
 and social theory, 2–3
 and social legitimatisation, 25
 as *the* social contract, 326
 and social value of taxpayers, 25–27
 and state-building, 4
 and state-citizen relations, 28
 as strategy of settler colonialism, 243–245
 as technology of citizenship, 243–245
 timing of, 22
 of unearned income from land rents, 140
 and value conflicts, 115–116
 and view of labor as burden, 123–124
 view of through decolonising lens, 253–255
 and wealth transfer, 7
- taxes
 and colonialism, 33–35, 240–243
 and cultural intimacy, 89
 as defined by states, 13–15
 definitions of, 10–15
 as depersonalised exchange, 10
 and ecology of other payments, 96–98
 and forms of resource extraction, 11
 and gender and kin relations, 29
 as gift, 84–85
 informal, 11, 12, 13
 legal definitions of, 329
 as materialisation of normative regimes, 12
 and non-state payments, 11–13
 as part of a universe of transfers, 12
 as patronage, 89–91
 place of in ecology of payments, 108–110
 power to produce imagined relations, 15
 as productive economic force, 7
 and reciprocity towards the state, 77
 regressive, 157
 role in creating distance from the state, 97
 role in creating relationships within and beyond the state, 91
 and territoriality, 319
 as type of money transfer, 326–327
- taxes, property
 and spread of private property, 140
 and state decentralisation, 140
- taxpayer status
 as assertion of legitimacy, 87–89
 as challenge to stigma of otherness, 50
 and citizenship, 67–68
 inequalities of relating to residency tests, 309–310
 as integral to business success, 75
 as a reconfiguration of Indigenous citizen status, 253–255
 of Romanian migrants, 49–51
- taxpayer subject, 26
- taxpayers
 differentiated treatment of, 23, 287
 expectations of, 330–331
 as ‘good’ migrants, 62–67
 Indigenous peoples as, 243–245
 as proxy for the ideal citizen, 51–52
 social value of, 25–27
 subjectification of, 253
 subjectivity of, 240
- tax-to-GDP ratio, 100, 184
- technopopulism, 139
- territoriality, 320
 and class, 310
 and tax, 319
- The Information Technology Management System (ITMS) (Kenya), 230
- Thompson, E. P., 264, 281
- Thurston, John B., 276
- timebanks, 16–17
- time-limited special taxes, 8
- tithing, 11, 12, 13, 77, 91, 97, 267, 326
- Todorova, Maria, 56
- Tonga, 279–280
- Toren, Christina, 270–271, 280
- transfers
 and cultural intimacy, 89
 debt, 7

- and gift exchange, 347
- non-tax, 12, 98
- and reciprocity, 84–85, 89, 91, 332–333
- relationships between transactors, 91
- and sharing, 35–37, 334–335, 339
- social, 26
- social productivity of, 77
- state taxes as, 15
- and state-citizen fiscal relations, 83
- taxes as type of, 326–327
- unidirectional, 331
- wealth, 7
- transnational workers, 310, 320
- transnationalism, 1
 - and migration, 29, 319
 - networks of, 62
 - and study of taxation, 348
 - and tax demands, 8
 - and tax justice, 32
 - and tax payments, 331
 - and tax systems, 30–33
 - and trade, 222
- transparency. *See also* First Nations Financial Transparency Act (FNFTA)
 - and commensuration, 247, 249–250
 - and demand for statistical services, 202
 - fiscal, 161, 171
 - and governmentality, 254
 - and privatisation of state-owned firms, 126
 - as regime of disclosure, 167
 - and self-governing, 34
 - social expectations for, 164
 - as tax subject making technique, 247–253
 - and taxpayer as subject, 254
- trapa*, 113–114
 - and changes to Croatian tax regime, 115–116
 - historical value of, 116–120
 - taxation as cause of devaluation of, 123–127
- unearned income, 137, 140
- unions, 11, 12, 14, 95, 99, 101, 103, 110, 139, 326
 - dues in ecology of payments, 106
- United Kingdom. *See also* colonial administration
 - non-doms in, 308–309, 310
 - Romanian migrants in political imaginary of, 54–57
 - sugar tax, 18
 - tax residency requirements in, 308–309
 - valorisation of self-sufficiency and immigration policy, 52–53
- United Nations International Conference on Financing for Development, 6
- United States
 - cryptocurrency definitions in, 12
 - and immigration, 314
 - land speculation in, 147
 - speculative mortgage in, 5
 - taxation on basis of citizenship in, 305
- Universal Credit, 53, 64
- usufruct, 141
 - misrecognition of as private property, 142–144
- value
 - effect of commodification and taxation on, 128–132
 - foundations of, 11
 - public and private distinctions of, 13
 - regimes of, 11
 - stabilisation of as wealth, 12
- Value Added Tax (VAT)
 - anthropological studies of, 168
 - evasion, 172
 - evasion of, 157, 163
 - as fiscal reform, 75
 - and fraud, 168, 169
 - gaps, 172
 - in Ghana, 81–82
 - and illiquidity, 23
 - and National Receipt Lottery, 27, 162–163
 - negative, 289
 - opponents to, 287
 - in rentier states, 18
 - and Slovak National Receipt Lottery, 162

- Value Added Tax (VAT) (cont.)
 and tax revolts, 81
 as tax demand, 333
 taxpayers as collection agents of, 75, 77, 88
- value creation, 1, 341–343, 346
 and Base Erosion and Profit Shifting (BEPS), 327–329
- value production, 11
- values, taxation and reevaluation of, 128–132
- Vanuatu, 311, 312, 313
- Vicol, Dora-Olivia, 25, 309
- Vietnam, 309
- vinaza
 ecological concerns, 120–121
 effects of taxation on sharing of, 128–132
 ethical dilemmas created by Croatian tax regime, 117–123
- Vision 2030 (Kenya), 222
- Vohnsen, Nina Holm, 286
- wealth
 normative objects of, 11
 private, 12
 public, 12
 public and private distinctions of, 13
 as target of state intervention, 12
 targets of, 11
 wealth taxes, 8
- Weick, Karl Edward, 287
- welfare state, 24, 97, 181, 186, 242, 246
 British, 26, 51
 evocation of for tax compliance, 187–188
 and neoliberalism, 334
 and private property rights, 7
 tax as instrument of distributive justice in, 163
- West Africa Business Expo, 73
- Widlok, Thomas, 332–336, 343–345
- Willmott, Kyle, 26, 34
- Wolff, Larry, 56
- Woodburn, James, 3, 97, 331
- World Bank
 and digitalisation, 226
 and the financial crisis, 6
 national economy rankings, 79, 230, 338
- Zelizer, Viviana, 91, 107