

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.

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ANTHROPOLOGY AND TAX

Ethnographies of Fiscal Relations

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FOREWORD

JANET ROITMAN

The anthropology of tax is a niche area of expertise. Or is it?

While the mere idea of taxation raises the spectre of assiduous policy wonks and scrupulous eye-glassed accountants, the anthropology of tax is in many ways an unconventional and even pioneering area of inquiry. Taxation seems self-evident: taxes are amounts to be paid in circumscribed geographical regions according to explicit rules. But taxes raise questions.

How are taxes defined? That simple and direct query is a lens into a complex realm of concepts, norms, and assumptions. Taxation assumes a definition of the public good, the boundaries of ‘society’, the foundations of value, the legitimate targets of wealth, and the structuring of inequality. The anthropology of tax provides insight into the entailments and consequences of those definitions. In doing so, it raises questions that extend beyond taxation as a seemingly niche area of study.

How are taxes delimited? How do tax and taxation relate to modes of valuation and value production? What are the loci of value production? What are the epistemological bases for the very concept of tax and the practice of taxation? How is the concept of ‘tax’ a distinct knowledge practice? And to what extent is that knowledge practice stable or contested?

These are the questions raised by the anthropology of tax. They give a clear indication of the relevance of this domain of study to other areas of expertise, including economic sociology, the social studies of finance, political economy, and critical legal studies.

A central tenet of anthropological studies of value is first to always assume a heterogeneous field of value. Particular regimes of value – local, national, regional, sectoral – emerge from that general heterogeneous field, giving rise to certain (normative) objects of wealth and certain (normative) targets of fiscal power. In other words, the very terms ‘property’, ‘capital’, ‘asset’, ‘revenue’, ‘income’, ‘wage’, and ‘labour’ are each delineated as specific forms of value entailing sets of rights and

obligations. Of course, contract law defines and regulates those forms of value in terms of rights and obligations. But economic regulation varies across national jurisdictions and regions; it is disputed; and the forms of value it targets evolve. To take a contemporary example, digital assets, such as cryptocurrencies, are defined differently, depending on national jurisdiction; and even in any one jurisdiction, such as the United States, their definition is disputed (a commodity or a security?).

The emergence and displacement of various forms of value is a constant, ongoing process. And the practice of taxation is an inherent, constitutive aspect of that process. At its best, the anthropology of tax documents this dynamic and illustrates what is at stake. It asks: how are some forms of value stabilised as ‘wealth’ and delineated as targets of state intervention? Indeed, one can say that, in general, the aim of anthropological inquiry is to render visible the ‘how’ of value. How did those particular value forms emerge? How did they become stable objects of common understanding? How are they contested or challenged?

Objects of value are the materialisation of normative regimes. The things and relations that are defined as pre-eminent sources of value become targets of national and local modes of taxation. Taxes are therefore the materialisation of those specific normative regimes. In other words, effective taxation implies acceptance of an external party’s right to wealth. And this acceptance – or legitimation – depends upon the assumption that certain things represent ‘private’ wealth and that they can be translated into ‘public’ wealth. In that way, taxes are also the materialisation of specific power relations. They are the materialisation of the amorphous thing we call ‘state power’ as a concrete fiscal relationship.

Taxation takes a lot of work. Indeed, the work of the anthropologist is to underscore the constant work of economic regulation, or the constant work that is required to produce legitimated targets of wealth and fiscal subjects who actually pay. We cannot take this work – and this payment – for granted. The present volume addresses the work of taxation. The various contributions illustrate the diverse and complex ways in which the practice of taxation is both effective and yet always negotiated, mediated, arbitrated, evaded, and resisted.

This scholarship is important for reasons that go beyond merely documenting diversity. Despite its centrality as virtually every citizen’s

primary relationship to the nation-state and its role as a principal mode of socio-economic redistribution, the concept of tax and the practice of taxation both seem to be taken for granted in the social science literature. Likewise, what I have called ‘the fiscal subject’ is equally taken for granted in the social science literature. Some academic studies do mention taxpayers, taking note that either people pay taxes or they resist paying taxes. But all the work that goes into producing the fiscal subject is not a topic of inquiry. That inquiry is a central motivation of the contributions herein.

As noted above, the very concept of tax depends on a distinction between private and public forms of value and wealth. Taxes constitute ‘the public good’ and they constitute various publics, such as households, corporate bodies, non-profit entities, and so on. Likewise, tax practices participate in the constitution of institutions, such as markets. The genealogies of these institutions matter for contemporary understandings of the effects and consequences of taxation. Most notable is the European genealogy that emerges out of social contract theory and European political philosophy – or, in short form, the liberal state-building project. That genealogy has consequences for the subjects of settler colonialism and conquest, or the imposition of tax as means to extract value, but also to redefine forms of value and wealth, and to establish rights to those forms of value and wealth – an endeavour that has been both incredibly efficient and often (surprisingly) ineffective.

The anthropology of tax illustrates this dynamic most distinctly by attending to people’s self-reflexive relationships to the concept of tax and to practices of taxation. This research focuses on the normative basis of tax and taxation, or the articulation of norms that serve to legitimate tax and modes of taxation. The point is not that there are cultural norms that simply induce compliance or non-compliance; instead, the focus is on the forms of reasoning that give rise to differing relationships to the object of tax and to practices of taxation. In other words, those forms of reasoning give rise to compliance, assent, evasion, contestation, and resistance. Moreover, inquiry into those forms of reasonings makes visible the array of concepts and forms of knowledge that are relevant for the concept of tax and practices of taxation today. Examples include the concepts and knowledge practices of Indigenous or First Nations peoples that controvert or elude colonial and nation-state regimes of value and taxation. We can also look to emergent forms of value and taxation, such as those being devised by various regulatory authorities in relation to e-money and cryptocurrency assets. By studying the debates that arise from these

fault lines, we can better ascertain the ethical dilemmas posed by tax. These debates take issue with prevailing notions of ‘the public good’ or the assumptions that inhere in the very idea of ‘the social contract’. They give insight into the relative force of competing modes of evaluation and valuation, as illustrated in what follows herein.

These processes and conceptual debates are not examined by the assiduous policy wonk or the scrupulous tax accountant. Far from a nerdy niche, the anthropology of tax sheds light on some of the most hotly contested issues and deeply consequential outcomes shared by all communities. And the extension of digitisation and automation makes this work all the more relevant, and even urgent. The anthropology of tax now turns to new objects of inquiry: distributed ledgers, automated accounting operations, and computational infrastructure. And this emerging area inspires new questions that will further our understanding of the constant production of economic and financial categories, and the work that goes into sustaining the hierarchies and fault lines of difference that they produce.

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