

TAX AND CULTURE

Tax scholars traditionally emphasize economics and assume that all tax systems can be evaluated in more or less the same way. By applying the insights of anthropology, sociology, and other social sciences, Michael A. Livingston demonstrates that tax systems frequently pursue different values and that the convergence of tax systems is frequently overstated. In *Tax and Culture*, he applies these insights to specific countries, such as China and India, and specific tax issues, including progressivity, tax avoidance, and the emerging area of environmental taxation. Livingston concludes that the concept of a global tax culture is, in many cases, merely a reflection of Western hegemony, and is unlikely to survive the changes implicit in the rise of non-Western nations and cultures.

Michael A. Livingston is Professor of Law at Rutgers Law School. He has been teaching tax and comparative law for thirty years and has published numerous articles on these subjects. His article “Reinventing Tax Scholarship” has been cited as an inspiration by various tax scholars.

Tax and Culture

CONVERGENCE, DIVERGENCE, AND THE FUTURE
OF TAX LAW

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Contents

<i>Acknowledgments</i>	<i>page</i> vi
1 Introduction: Comparative Law and Its Relevance to the Tax Field	1
2 Tax Anthropology: Attitudes, Behaviors, and the Role of Historical Contingencies	15
3 Tax Sociology: The Significance of Tax Institutions	32
4 Convergence, Divergence, and the Persistence of National Differences	50
5 Case Studies I: The Tax Cultures of Selected Western and Non-Western Countries	72
6 Case Studies II: Progressivity, Tax Avoidance, and Environmental Taxes	101
7 Conclusion: The Limits of Globalization and the Continuing Importance of Culture	128
<i>Index</i>	136

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I hope that the book contributes to a greater understanding of tax culture, and therefore to a more peaceful world.