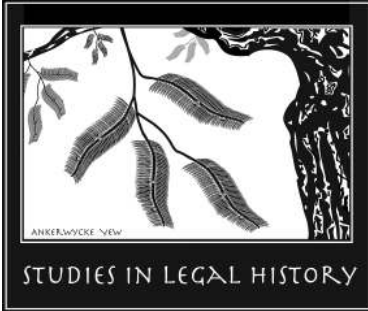


## Tax Law and Social Norms in Mandatory Palestine and Israel

This book describes how a social-norms model of taxation rose and fell in British-ruled Palestine and the State of Israel in the mid-twentieth century. Such a model, in which non-legal means were used to foster compliance, appeared in the tax system created by the Jewish community in 1940s Palestine, and was later adopted by the new Israeli state in the 1950s. It gradually disappeared in subsequent decades as law and its agents, lawyers and accountants, came to play a larger role in the process of taxation. By describing the historical interplay between formal and informal tools for creating compliance, *Tax Law and Social Norms in Mandatory Palestine and Israel* sheds new light on our understanding of the relationship between law and other methods of social control, and reveals the complex links between taxation and citizenship.

Assaf Likhovski is a professor of law and legal history at Tel Aviv University Faculty of Law. He is the author of *Law and Identity in Mandate Palestine* (2006), which was awarded the Yonathan Shapiro Best Book Award in Israel Studies.



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# Tax Law and Social Norms in Mandatory Palestine and Israel

ASSAF LIKHOVSKI  
*Tel Aviv University*



Cambridge University Press  
978-1-107-17629-4 — Tax Law and Social Norms in Mandatory Palestine and Israel  
Assaf Likhovski  
Frontmatter  
[More Information](#)

## CAMBRIDGE UNIVERSITY PRESS

University Printing House, Cambridge CB2 8BS, 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 the University of Cambridge.

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Information on this title: [www.cambridge.org/9781107176294](http://www.cambridge.org/9781107176294)

DOI: 10.1017/9781316816851

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First published 2017

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

*Library of Congress Cataloging in Publication data*

Names: Likhovski, Assaf, author.

Title: Tax law and social norms in mandatory Palestine and Israel / Assaf Likhovski, Tel Aviv University.

Description: Cambridge, United Kingdom; New York, NY, USA: Cambridge University Press, 2017. | Series: Studies in legal history |

Includes bibliographical references and index.

Identifiers: LCCN 2017003107 | ISBN 9781107176294 (hardback)

Subjects: LCSH: Taxation – Law and legislation – Israel – History – 20th century. |

Taxation – Law and legislation – Palestine – History – 20th century. |

Taxation – Israel – History – 20th century. | Taxation – Palestine – History – 20th century. | BISAC: HISTORY / Middle East / General.

Classification: LCC KMK2790.L55 2017 | DDC 343.569404– dc23

LC record available at <https://lccn.loc.gov/2017003107>

ISBN 978-1-107-17629-4 Hardback

Cambridge University Press 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.

*In memory of my mother*

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## Acknowledgments

Over the years it took me to write this book, I have been fortunate to be surrounded by many generous colleagues and friends at Tel Aviv University and beyond. For their advice, assistance, and feedback I thank: David Assaf, Steve Bank, Lior Ben-David, Yael Berda, Yishai Blank, Leora Bilsky, Michael Birnhack, Natan Brun, Tsilly Dagan, Linda Darling, Talia Diskin, David Duff, Arye Edrei, Mirit Eyal-Cohen, Judith Freedman, David Gliksberg, Dror Goldberg, Tom Green, Daphna Hacker, Adam Hofri-Winogradow, Sandy Kedar, Yanni Kotsonis, Roy Kreitner, Shai Lavi, Anat Leibler, Nomi Levenkron, Michael Livingston, Guy Lurie, Doreen Lustig, Yoram Margalioth, Avital Margalit, Ajay Mehrotra, Noga Morag-Levine, Amihai Radzyner, Anat Rosenberg, Avi Rubin, Lena Salaymeh, David Schorr, Ido Shahaar, John Tiley, Chris Tomlins, Dennis Ventry, Steven Wilf, Ursula Wokoeck, Assaf Yaakov, Neta Ziv, and Eric Zolt.

I received many important comments on earlier drafts of the chapters of this book when I presented them at workshops, faculty seminars, and conferences at Bar-Ilan University, Ben-Gurion University, University of Cambridge, Haifa University, the Hebrew University, the Institute for Advanced Studies in Jerusalem, Monash University, Netanya College, NYU, Princeton University, Stanford University, Tel Aviv University, UBC, UCLA, and USC, as well as at conferences of the Association for Israel Studies, the American Society for Legal History, the Canadian Law and Society Association, the German Legal Historians Association, the Israel Economic Association, the Israeli Law and History Association,

the Israeli Law and Society Association, the Israeli Political Science Association, and the Law and Society Association.

I owe a debt of gratitude to my research assistants at Tel Aviv University, Roi Ball, Rivka Brot, Katarzyna Czerwonogóra, Yoni Filc, Eden Lang, Danny Maggen, Omri Marian, Adar Ortal, Yael Plitman, Taghreed Qaadan, Aviram Shahal, Dan Wiesenfeld, and Amit Yariv. I am especially obliged to my current research assistant, Shani Schnitzer, who assisted me in preparing the manuscript for publication and did so with utmost efficiency, thoroughness, and intelligence. I would also like to thank the staff at the many libraries and archives I used, including Shir Issar, Batya Leshem, Fanny Mordechai, Gilad Natan, Irina Rozenfeld, Michal Tomer, Shimri Salomon, and Hila Zahavi, as well as Gila Haimovic and Adam Vital for their editorial assistance, and Shai Halevi for some of the photographs used in this book (Figures 2.1, 2.2, 4.2, 4.3, 5.1, 6.1, and 6.2). Special thanks are due to Amanda Dale and Lorainne Slipper for their excellent editorial work on the final version of the manuscript. For their financial support I would like to thank the David Berg Foundation Institute for Law and History at Tel Aviv University, the Cegla Center for Interdisciplinary Research of the Law at Tel Aviv University, the Israel Science Foundation (grants 510/04, 1609/07, and 337/10), the Marc Rich Foundation, and the Tel Aviv University Faculty of Law.

I am indebted to Bloomsbury Publishing Plc., the Cegla Center for Interdisciplinary Research of the Law, and John Wiley and Sons for their permission to use materials from the following articles in this book: “Formalism and Israeli Anti-Avoidance Doctrines in the 1950s and 1960s,” published in *Studies in the History of Tax Law*, ed. John Tiley (Oxford: Hart, 2004), 1: 339–77; “‘Training in Citizenship’: Tax Compliance and Modernity,” *Law and Social Inquiry* 32 (2007): 665–700, and “Is Tax Law Culturally Specific? Lessons from the History of Income Tax Law in Mandatory Palestine,” *Theoretical Inquiries in Law* 11 (2010): 725–63. Figures 2.1, 2.2, 4.2, 4.3, 5.1, and 6.2 are published by permission of the Museum of Taxes, Jerusalem. Figure 3.1 is published by permission of the Nahum Gutman Museum of Art. Figure 3.2 is reproduced from the Haganah Historical Archives collection. Figure 4.1 is published by permission of the Israel Film Service. Figure 6.1 is published by permission of Nissan Bar-Dayan.

### *Acknowledgments*

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I follow in the footsteps of two pioneers of the study of Israeli tax history: Harold C. Wilkenfeld, who chronicled the birth of the Israeli tax system, and Avraham Mandel, the founder of the Museum of Taxes in Jerusalem. I am grateful to Mira Dror, Mandel's heir as the director of the Museum of Taxes, who keeps the flame of the Museum burning despite the odds, and who kindly provided advice and access to rare materials preserved there. Ron Harris, Pnina Lahav, Menny Mautner, Orit Rozin, and Yoram Shachar, my friends and colleagues, have been a constant source of inspiration and encouragement. I cannot imagine my intellectual journey as an Israeli legal historian without their generous presence and support.

Michael Lobban was an outstanding academic editor, and the book greatly benefited from his remarkable insights, wisdom, and advice. The two readers of my manuscript for Cambridge University Press wrote perceptive and detailed reviews containing many extremely valuable suggestions that greatly improved the book. I would also like to thank Sally Gordon and Holly Brewer who, together with Michael, are the coeditors of the Studies in Legal History series, and Lew Bateman, Deborah Gershenowitz, Kristina Deusch, Matt Sweeney, and the rest of the editorial team at Cambridge University Press, as well as Helen Flitton, the project manager of this book.

My greatest debt over the years has been to my family, to my late parents, Eliahu and Ruth Likhovski, to my sister Michal, and to my brother Edo, an endless source of optimism for me in this and many other tasks. My children, Yotam, Hagar, and Daniel, patiently endured my strange infatuation with tax history, and I love them for this and for everything else. Finally, I would like to thank my wife, Orly Erez-Likhovski. *She openeth her mouth with wisdom; and in her tongue is the law of kindness.*

## Note on Transliteration

Commonly used Hebrew words are not transliterated (*Haaretz*, and not *ha-Arets*). I use ‘ for the Hebrew letter ‘*ayin*. I use ’ for the Hebrew letter *alef* (in circumstances where its omission would be ambiguous). I use the letter h for the Hebrew letters *he* and *het*.

## Abbreviations

ACAA	Association of Certified Accountants and Auditors
AG	Attorney General
AO	Assessing Officer
AOLE	Assessing Officer for Large Enterprises
CA	Civil Appeal
CO	Colonial Office
CrimA	Criminal Appeal
CrimC	Criminal Case
CSR	corporate social responsibility
CZA	Central Zionist Archives, Jerusalem
DK	<i>Divrey ha-Knesset</i>
DLBT	Director of Land Betterment Tax
Drayton	<i>The Laws of Palestine: In Force on the 31st Day of December, 1933</i> , ed. Robert Harry Drayton (London: Waterlow and Sons, 1934)
HA	Haganah Historical Archives, Tel Aviv
HCJ	High Court of Justice
HH	<i>Hatsa'ot Hok</i>
₪	Israeli pound
ICPAI	Institute of Certified Public Accountants in Israel
ISA	Israel State Archives, Jerusalem
ITA	Income Tax Appeal
JIA	Jabotinsky Institute Archive, Tel Aviv
JP	<i>Jerusalem Post</i>



KA	Knesset Archive, Jerusalem
LSI	<i>Laws of the State of Israel</i>
MK	Member of the Knesset
MT	Museum of Taxes, Jerusalem
NLI	National Library of Israel, Jerusalem
P£	Palestine pound
PCA	Privy Council Appeal
PG	<i>Palestine Gazette</i>
PD	<i>Piskey Din</i>
PDE	<i>Piskey Din Ezrahiyim</i>
PLR	<i>Palestine Law Reports</i>
PM	<i>Psakim Mehoziyim</i>
PP	<i>Palestine Post</i>
RH	<i>Ro'eh ha-Heshbon</i>
RK	<i>Ha-Riv'on le-Kalkalah</i>
RYM	<i>Ha-Riv'on ha-Yisre'eli le-Misim</i>
<i>Sherut</i>	<i>Sherut: Divrey 'Ovdim be-Sherutey ha-Misim</i>
SH	<i>Sefer ha-Hukim</i>
TNA	The National Archives, London
VAT	value-added taxation
YP	<i>Agaf Mas Hakhnasah: Yedi'on Pnimi</i>