

Contents

<i>List of Figures</i>	page ix
<i>List of Tables</i>	xi
<i>Acknowledgments</i>	xiii
<i>Note on Transliteration</i>	xvi
<i>List of Abbreviations</i>	xvii
Introduction: The Intimate Fiscal State	I
PART I THE RISE OF INCOME TAXATION	23
1 Before the Income Tax: Jewish, Ottoman, and Early Mandatory Taxation	25
2 The Introduction of Income Taxation in Mandatory Palestine	61
PART II THE ASCENDANCY OF SOCIAL NORMS	99
3 Taxation without Law: The Jewish Voluntary Tax System	101
4 Law and Social Norms in Early Israeli Taxation	149
PART III THE TRANSFORMATION OF ISRAELI TAXATION AND ITS LAW	201
5 The Rise of Tax Experts: Accountants, Lawyers, and Economists	203

viii	<i>Contents</i>
6 The Transformation of Tax Law: Doctrinal and Legislative Reforms	247
Epilogue	288
<i>Bibliography</i>	293
<i>Index</i>	327