



PROTECTION/DEPRIVATION→TAXATION
In 10,000 years: A move from embryonic to grown-up taxation

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Prologue

The hero Gilgamesj built the wall of Uruk,
 The huge one, standing as if cast from ore
 Yet high the stone raise like towers
 Mount Uruk's wall; move on it
 Admiring its tremendous construction
 Uruk's men were most enraged and grumbled
 The wall, admiration reaping in the future,
 They had to set up in severe corvée
 Day and night the men were working on it
 All who lived devoted themselves to building the wall*

This fragment of the more than 4,000 year old Gilgamesj epic shows the connection, that has existed from immemorial times between protection, deprivation and taxation. Under that title I would like to say a few words about the origin and development of taxation.

The first theme concerns taxation itself and covers questions such as how, when and why taxes came into being, to which standards they were levied, what fiscal techniques were used, how regulations originated on which tax authorities could appeal but also offered protection to taxpayers against inequality from the side of the government and eventually what basic kinds of taxes originated over the course of time. The second theme concerns the influence taxation has had on how society developed and how history took its course.

Many definitions of the legal expression *tax* exist. Nearly always, these definitions contain the following elements: the government is exacting a payment without giving the taxpayer anything special in return; the payment is performed under general rules and serves wholly or partly the financial needs of the government. The word *payment* is too restricted, given that providing goods and rendering services is also taxation *in kind*. I prefer,

therefore, to look at the phenomenon - taxation - from a rather different angle.

A state without taxation is hardly conceivable¹, but taxes without a state are quite possible and have existed especially in primitive societies in pre- and proto-history. A fitting characterization, which also could be applied for the modern state, reads as follows: *an individual sacrifice for the sake of a collective purpose*. I do not want to give a definition but I am trying to touch the essence of what is, in my opinion, the content of taxation, separate from the legal, economic, social or maybe cultural aspects, which in the course of thousands of years have become attached to what I see as the core of taxation, and which will be referred to below as embryonic taxation.

I have structured my story as follows: Starting with help of hypothetic models, I present three scenarios concerning the coming into being of embryonic taxes in prehistory; with an interlude, dedicated to the emergence of the State. I elaborate on those embryonic taxes and follow them over the course of time as fully grown and later as grown-up taxes. On the basis of three connections between taxation and general history, I describe the impact of taxation on society. In the course of the development from fully grown to grown-up taxes, in the end, I put the question whether and on which conditions, a fourth key word could be added to the three key words in the title – namely, protection, deprivation, taxation.. As illustrations help to vitalise this argument, and to make it easier to understand, I have woven through my story a couple of examples, taken from different times and places.

Three scenarios for the creation of taxes

Staying with the locally determined concept of prehistory, I have limited myself to the region around the eastern basin of the Mediterranean and the Persian Gulf. There one finds the cradle of our present civilisation and man entered for the first time into written history.

The fact that we know nothing or hardly anything about the origin, content and form of possible embryonic taxes does not prevent us from projecting three scenarios into hypothetic models. In line with Karl Popper's approach, I like searching for facts that contradict the suppositions but that does not prevent me from also looking at the facts which make them plausible.

By transporting later events of which we are well informed to the past, which we do not know, we are sometimes able to design an image of that past. Doing so, one should be most careful to avoid the pitfall of, what

Germans call *hineininterpretieren*. Yet I cannot escape from using words such as State, Government, division of labour, faculty, legal protection even though such matters are really too sophisticated for the primitive circumstances described.

Scholars who study *early states* have, with the help of their terminology, avoided that trap. For analogue(?) reasons, I prefer to indicate the situation in which there exists only *an individual sacrifice for the sake of an collective purpose* as embryonic taxation. The three scenarios relating to the coming into being of taxes I would like to summarize with the key words *Protection, Deprivation* and *Robbery or Help*. They are not mutually exclusive. On the contrary, these key words are complementary. . One could compare this with checking the phenomena of light against existing theories.

Scenario One: Protection

Some ten thousand years ago, after a process of thousands years of trial and error, mankind managed in the region of the Levantine Corridor, near the lakes of the Jordan Valley², to learn agriculture and cattle breeding³. The gradual change of the role from hunter and gatherer into farmer and herdsman resulted in a much bigger supply of food, which enabled the population to expand greatly⁴. Besides that, it became a necessity for groups to settle in fixed places⁵. Together with agriculture and cattle breeding, woods were excavated and burned down. Villages were established. It took some time before villages became a more permanent fixture and houses were built from loam, tile or stone. It took even more time before communal agriculture and cattle breeding, which implied for everyone equal rights and obligations, were gradually replaced by farming on one's own grounds⁶.

Although the villagers had their own land, where they had been born and where their forefathers had been buried, there was a wider area – within a radius of, at the most, some tenths of miles – around the village. This was their hunting ground and the area where they found indispensable raw materials like loam, wood, pigments⁷. Together with people from other villages, they went through common rituals, settled marriages and buried their dead.

The exchange of goods, like raw materials, ornaments, craftsmen's products, animals, sowing seeds, also took place from village to village⁸. *Within* the villages, settlements of accounts for goods and services did not yet exist because, broadly speaking, all inhabitants were related. *Between* the villages, however, accounts were settled.

In order to survive as a community, the people, regardless of whether or not private ownership had already been introduced, had to perform certain tasks together⁹, such as (i) making fences in order to protect the fields against wild animals and as a defence against wandering tribes who were after women and cattle, and (ii) digging canals for irrigation and water control¹⁰. Food stocks had to be built and held at a level sufficient to survive a bad season¹¹. It was hardly possible for a villager to withdraw from participating in these necessary tasks.

Although hunters and gatherers were led by an informal chief, the arrival of the villages led to a phenomenon, which had not existed before, namely social inequality and in line with this sprung a new kind of leadership. This occurred, when somebody was, for example, able to fence bigger fields, attract more followers like his sons and cousins and their friends; and also to marry more women, who, remarks Marshal Sahlins¹², could take care of more pigs. Increasing wealth led to more influence. But a single-headed guidance was necessary¹³. The strongest and most experienced of the new rich men, maybe the one who gave the most presents and the biggest parties¹⁴, in short 'the big man' as indicated in literature, became leader.¹⁵ That position was still unstable. It was on a voluntary basis and the assent of the villagers and relationship in a broad sense, formed its roots¹⁶. When his position became more consolidated, such leader was designated the head man.

The leadership in the mini-community of the prehistoric village was often extended to religion. In that case the head man and priest were one and the same¹⁷. One of the main tasks flowing from this double function, was to draw up and maintain (with the help of sun, moon and stars) a calendar, which had to be used to fix dates for sowing and yielding and for religious celebrations.

The voluntary contributions provided for the livelihood of the head man/priest evolved into the provision of regular support with a semi-mandatory character. When his position became hereditary, it grew into that of chief; often that was a stage preceding the State¹⁸.

The yields from hunting, fishing, agriculture and cattle breeding thus far designed for him and his family and servants¹⁹, were also used for the poor, the widows and the orphans²⁰. The services provided to the head man/priest were partly of a business nature, such as the provision of assistance in building and maintaining places of worship²¹ and partly personal such as weaving his clothes, making his stone tools, baking his pots and repairing his house.

The head man/priest in the meantime had become a chief, whose position was more prominent and could even become hereditary. Chiefdom commenced in around 5500 B.C. in the Fertile Crescent²².

The services rendered by the villagers to the community and the head man/priest or the chief I would like to call *corvée*. This expression is also used in the French and Dutch languages and means forced labour. The *corvée* as well as the support of the head man or chief and his entourage are embryonic taxes²³ in the sense that they represent *an individual sacrifice for the sake of a collective purpose*.

The situation, in which there is a Government but not a State²⁴, has continued in many areas over thousands of years. Taking the introduction of agriculture and cattle breeding as a starting point, and the emergence of the State, although primitive, as the last point, then such a situation continued in Southwest Asia and North Africa from 8000 B.C. until 3000 B.C., in China from 5000 B.C. up until 1600 B.C. and in Mid- and South America from 5000 B.C. until the beginning of the era²⁵.

The key word I am using for the characterisation of a community, which, although not yet a State, knows leadership and taxation, is *Protection*. With that expression I want to make clear, that external defence, internal framing of the society and getting help from the Gods in the battle to survive are the vital ingredients within the community.

The voluntary nature of this was based on the presumed relationship with the head man/priest. The moral obligation became weaker, the more the villages increased in number and size, and developed into cities given that they were inhabited not only by farmers but also by craftsmen, merchants, soldiers, and others²⁶ and were headed by chiefs with more power. This development evolved often into the State.

Interlude: emergence of the State

There has been much philosophising on the objectives of the State, from Plato to Engels, from Augustinus to Hobbes. I would like to limit my comments by observing that taxes is a necessary means for the State to realise its objectives, in particular, in the first instance, its continuity.²⁷

The State is distinguished from other organized forms of living together because of the fact that the State has, at its disposal and to the exclusion of all others, the institutionalised use of, and the socially accepted monopoly on using, violence. Except maybe for warfare, there is no activity of the State, for which this is more important than when collecting taxes.

In the emergence of the State, it was essential that the non-committal attitude associated with embryonic taxes was replaced by an obligation which could be enforced with violence and that taxation should meet one of the characteristics of present-day taxes. In the stage of the early State, one could speak of fully grown taxes, which had to go a long way before becoming grown-up taxation. Justice, legal security, efficiency and effectiveness, regulations, participation - to enumerate only a few subjects - had to be discovered, filled in, and worked out.

I want to shed some light on the formation of the State and the role of taxation in that process by referring to the earliest-known States, being the city-states - in fact mini-states -, which developed from 3000 B.C. in Sumeria, the southern part of Mesopotamia, where the Euphrates and the Tigris flow together.

The inhabitants - I use this neutral expression, in order to avoid difficult and disputed questions concerning their, in the course of centuries changing, origin²⁸ - had succeeded since 5000 B.C. in reshaping the marshes at the estuary of the Euphrates and the Tigris in fertile agricultural land²⁹. They built a society, which was characterized by fast growth, a hierarchical structure³⁰ and a strong division of labour³¹. Concerning the latter³²: in the fourth millennium, industrial products like stone tools, small loam structures and wrought ironwork were already traded with far away areas. The region, which was lacking in raw materials, could thus cover by trade its need for wood, soapstone, precious stones and metals³³.

The economy of Uruk, the most important urban centre, can be characterised in the fourth millennium as a *tributary economy*, as Susan Pollock calls it, 'one that was dependent to a significant degree on the mobilisation of tribute? in the form of goods or the production labour, from producers to a political elite'. In the fourth millennium, taxation increased. This could have promoted the growth of cities because villagers, who were not longer able to meet the taxman's requirements, fled to the cities³⁴. Another reason for that flight could have been the feeling of danger and insecurity caused by the more frequent wars, after 3000 B.C., between the cities³⁵.

The economic and social differentiation in Uruk at the end of the fourth millennium had progressed to such an extent that the political elite, which formerly voluntarily built temple platforms and served as priests, succeeded - on the basis of the social and political prestige and material gain thus obtained - in increasing the supply of surplus food and goods and, in the end, could take leave from material production³⁶.

The temple servants³⁷ played a big part in steering agrarian production³⁸, organizing internal and external trade³⁹ and - after 3000 B.C.- increasing artificial irrigation and other water works. Since the fourth millennium the temple, as symbol of the local god, controlled social and economic life more and more and became a large landowner. Its land was used to build up strategic food stocks and to remunerate servants; the lower ones cultivated the lands themselves, the higher ones arranged for their cultivation by others⁴⁰. New corn crops were added to wheat and barley and became part of the food⁴¹ together with horticultural products and fruit, especially dates.

The servants of the temple, the pivot around which economic and social life rotated, were obliged (i) to keep records accurately when receiving taxes and rents in the form of grain, oil, straw, lambs and calves; (ii) to supply these goods to their own personnel and to the poor⁴² and (iii) to stockpile; (iv) to keep labour days up to date. All of this needed to be achieved using different numerical systems⁴³. How could the many affairs they ran, mostly a combination of a person, a product, a quantity, and a title like tax or rent, be recorded in such a way that the data was also available to others?

The solution was writing. This started presumably with the manufacture of tokens or counters of clay which were made in different shapes corresponding to certain goods like sheep or barley and representing the oldest form of registration of stored or transported goods. Afterwards the tokens were stowed in a ball of clay the size of a tennis ball, which served as a purse. The next step was that the little figures were pressed in the wet clay of the ball so that the content of the ball was made known. The last phase was that the three-dimensional tennis ball with the data imprinted on its exterior was transformed into a two-dimensional clay tablet. After trying to devise and improve tools for their accounting tasks, the priests succeeded around 3100 B.C. in inventing writing as a means for communication⁴⁴. In the following centuries it was improved and refined but, for a long time, it was used only for administrative purposes⁴⁵.

Presumably this happened firstly in Uruk as this is where the oldest clay tablets with texts have been found⁴⁶. Taxation, by many people considered as the dullest and most difficult subject to understand, stood thus also at the cradle of the most exciting invention ever!

At the end of the fourth millennium the need for large water works increased in Sumeria. With the help of a complex network of canals, water had to be brought inland from the Euphrates and the Tigris in order to increase the agricultural area necessary to provide the fast growing

population with work and food⁴⁷. In addition, dykes had to be constructed in order to contain the danger of flooding.. Experts have quarrelled some time on the question as to whether these infra-structural works were the cause or the consequence of the coming into being of the Sumerian city-states⁴⁸. Nowadays the generally accepted view is that a couple of interlinking factors like irrigation, growth of the population, war, specialised production, long distance trade⁴⁹ and the growing influence of the temple made the ground ripe for the advent of the State⁵⁰.

In the culturally highly developed area of Uruk, with its economically and socially delicate society, according to Herbig⁵¹ the State emerged for two reasons. Taxation could no longer remain voluntary and the high pressure of taxes had compelled the outside areas to leave the region surrounding Uruk and to cluster round new centres. In Uruk itself and its immediate surroundings the much-needed monopoly of violence could now more easily be controlled centrally and so the State came into being..

But this too was a process of maturing. Rulers did not yet have unlimited power. For example, for questions of war and peace the ruler had to ask the council of the oldest for approval, as told in the Gilgamesj epic⁵²

Although in the third millennium in Sumeria there are many city states with their own fighting kings, it is not earlier than the realm of the Akkad kings (2350-2150 B.C.)⁵³, from which Sargon is the first and most important, that one could speak of a well-framed establishment of the State, from which the elements belonging to the former kind of society, had been definitely removed⁵⁴

The foundation of the State, although founded over a number of centuries, forms a clearly marked watershed between on the one hand the ideology of the relationship which guaranteed the head man/priest the loyalty of his followers, including their willingness to pay taxes, and on the other hand the situation in the state where the ruler exercised power over the people and was able to force them to pay taxes⁵⁵.

That power could lead to injustice and corruption because no *checks and balances* existed as such *checks and balances*, could only be established by trial and error. That they were absent in the Sumerian city-states – sometimes or often, we do not know – is clear from the behaviour of King Urukagina, who, immediately after having acceded to the throne of Lagasj (approximately 2350 B.C.) issued a decree in which he enumerated the injustices in society like unlawful taxation, corruption of the temple and the unacceptable force of the rich and in which he announced measures to repair the constitutional state⁵⁶.

Quite often action taken towards taxpayers was hard. In Egyptian funeral tombs drawings have been found on which one can see how servants of the Inland Revenue beating taxpayers with sticks and pushing them out of their offices⁵⁷. If someone could not meet his tax obligations, than he could be forced to sell his wife and children as slaves⁵⁸. This was the other side of the monopoly of force.

Scenario Two: Deprivation

The second scenario for the coming into being of taxation in prehistory I indicated with the key word *Deprivation*. At the same time as the establishment of villages, the phenomenon of herdsmen, who roamed about with large herds, appeared. Some of them limited themselves to reindeer and sheep and wandered restless through the deserts. Others herded cattle and were limited to pasture lands and were thus less agile⁵⁹.

Although tension and enmity often existed between groups of farmers and herdsmen⁶⁰, including robbery and - according to the story of Cain and Abel⁶¹ - even killing, there was also exchange in that some farmers became herdsmen and vice versa⁶². Hunters and gatherers could not possess more than they could carry on their back, and cattle breeders could train pack animals but farmers were in a better position. They could use tools and utensils, like agrarian instruments for ploughing, sowing, and weed killing and pots for stocking sowing seed and crops..

The roaming herdsmen, who permanently had to look for new grasslands, had often to fight with competing groups or with established farmers who had settled in the villages and had learned to control the so much desired. water. Quite often, however, they were no equals for the aggressive and hardened nomads used to reigning over living creatures. When they assaulted a village and the farmers lost the fight, the whole village was ransacked and the villagers killed or maybe enslaved. Later the nomads became aware that it was better to leave the villages undamaged and return next year. So the village became a permanent object of robbery. The next step was that looting was bought off by paying an annual tribute in the form of goods and services but this meant that the village had to be protected against rivalling groups of herdsmen. Later the nomads settled permanently in the villages and became its rulers whilst the original residents became subjects⁶³

Quite often the 'immemorial conflict between desert and farmland' - the expression is from David⁶⁴ - was fought on a larger scale and one group overpowered the other. The nomads, mostly with a lower degree of culture,

overcame the more civilised sedentary people. This started with them claiming annual tribute and ended with them establishing themselves in the middle of the defeated people, whose God, customs and traditions they adopted. An attack of one village on another, conceivable in a society with few agricultural fields, like in Sumeria, fell also under the scenario *Deprivation*⁶⁵.

The victors became the ruling class, occupied the priesthood, and formed the army. They had to be supported by the original inhabitants providing them with food and services, as we saw earlier in the scenario *Protection*⁶⁶. Similar examples in proto-historical⁶⁷ and historical times⁶⁸ are so plentiful that the presumption that the scenario *Deprivation* took place also in prehistory is plausible; in addition to indications supporting this from archaeological findings⁶⁹.

As long as the losers had to pay a tribute without getting something back individually nor collectively, there was only a question of robbery. When the victors were organising defence and were guiding society, although the underlying party did not like this at all, they offered *Protection* and then the tribute became *an individual offer for the sake of a collective goal*. The scenario *Deprivation* thus led to embryonic taxation.

Between the scenarios *Protection* and *Deprivation*, no difference exists with regard to taxation itself, nor with regard to the emergence of the State. The essential contrast between both is that social inequality, motor for progress and conditions for state-building, in the case of *Protection* appeared on a voluntary basis, and in the case of *Deprivation* were forced. Given that scenarios, devised in a study, do not reflect real life, the city-states in Sumeria came into being as a result of both approval and force. That combination is characteristic for each State⁷⁰!

Scenario Three: Robbery or Help

Archaeological discoveries uncovered evidence that, at least 8000 years ago, the exchange of goods took place, by which scarce and thus costly materials were transported, sometimes even over large distances. In the Near East, obsidian was procured by 9000 B.P(?) over distances of hundreds of miles⁷¹. Products from the Mesolithic flint mines in Britain spread throughout Europe via a well-developed trade network. Lapis lazuli was traded, as long as 5000 years ago, from Afghanistan into the Indus Valley, but also westward⁷². Amber from the Baltic Sea region, dating back to 3600 B.P(?), has been found in Greece⁷³. Deposits have been found, where goods have been stored or buried in expectation of a raid⁷⁴.

Goods for exchange were mostly luxury goods like flint stone, ivory, jewels, precious and half precious stones, woven clothes but also stone tools, special kinds of wood, sowing seed, asphalt, bitumen, sulphur, salt⁷⁵ and others. Quite often the exchange of goods was organised by the head men of the villages⁷⁶. Obsidian, a dark natural glass formed by the cooling of molten lava, one of the most desirable products for stone age men found in only a very few places, was traded from village to village and could - in connection with the distance - considerably increase in value⁷⁷.

When early States emerged, expeditions were formed to make travelling and trading safer and easier. Trading routes were marked with stones, and exchange evolved gradually into trade. In the Neolithic nomads may also have played a role in trading.⁷⁸ In Sumeria, where there was a need for raw materials, caravans with donkeys and mules travelled as early as 3000B.C. to regions far away⁷⁹. Costly bulk products like wine and oil, but not grain, were preferably shipped by caravans⁸⁰.

In particular travellers, who travelled alone or in small groups, got the chance to be robbed by nomads in villages they had to pass. Obviously, raiders chose vulnerable points for their attacks like the crossing place of a river or a mountain pass.. It seemed better not to rob and murder the traveller, but to let him live and take only part of his goods, so that he might return. Naturally this implied promising and giving him protection the next time he travelled in that territory..

The protection could be accompanied with the creation of facilities for travellers, like the construction of a wire bridge of plaited lianas above a savagely swirling river or laying and maintaining a path enabling them to cross a mountain pass safely and protecting them against wild animals. It was also possible that robbery was not the preferred way of the local people but that they only wanted remuneration for the use of facilities made for their own benefit. In a world that did not yet know money, it was given in the form of goods the traveller carried with him. Both possibilities refer to *Deprivation* and *Protection* and for that reason I have called this scenario *Robbery or Help*.

In this stage taxation is out of the question. There is indeed an individual sacrifice, but that is offered only for his/her own advantage, namely to travel easily and undisturbed. When in the next stage the local community is absorbed into the early State which is able to maintain law and order, travelling in that State can be effected safely. Handing over goods to the ruler's men now becomes a tax enabling the ruler to guarantee, together with his servant, safety on roads and rivers, and to take care of other

conveniences for the benefit of travellers. In the present terminology, we are talking of a destination tax⁸¹.

For protection often an armoured and paid escort accompanied caravans. On cross roads, fortresses were built⁸². As an extension of the trading activities undertaken by caravans and travelling merchants, primitive markets rose up. The early State also guaranteed the safety of market visitors and the maintenance of law and order. This early State asked the traders at the market for a contribution⁸³.

Content of embryonic taxation

The scenario *Robbery or Help* resulted in the end of a rather simple taxation, namely handing over a part of the commodities which were traded by travelling merchants. By the time early states had been formed, like Sumerian city-states and Old Egypt, international trade with caravans and ships commenced and cities grew around market places, there was room to refine taxes and for operating different rates for different products. After the advent of money as a means for exchange, tariffs could be calculated on the value or the price. In Anatolia (in or around 1900 B.C.) the tariff for textiles was 5% and for pewter 4 pounds for a load of 130 pounds, is 2.9%⁸⁴. Moreover the King had the right of first purchase of 10% of the cargo, for which presumably a discount was given⁸⁵. Smuggling emerges already at this early stage⁸⁶. When leaving the city of Assur, 1/120 part of the value had to be paid. (Communication of Prof. Dr.K.R.Veenhof).

These charges could have been justified by using the benefit principle, which in the year 2002 is still a theoretical fundament underlying the explanation of related taxes today like turnover tax, import and export duties and excises. The ruler of the early state, in his function as fiscal legislator, had no intention of depositing the burden of these taxes on the customers' back, be it only because knowledge concerning the shifting of taxes completely failed up to a couple of centuries ago. Nevertheless, they worked in accordance with contemporary economic views such as cost price increasing or indirect taxes.

Taxes coming out of the scenarios *Protection* and *Deprivation* are of quite another nature. In spite of differences in appearance, mentality, degree of force and tax burden between both scenarios, they resulted in the same direct or surplus taxes.

As long as the villagers were equal to each other and they worked together in their communal fields, they each received just as much from the

yield, and delivered the same contribution to support the head man/priest. The technical term, which nowadays is used for such capital assessment, is poll, capitation or head tax. I will use the term "head tax" below.⁸⁷

In the course of time, the productive system changed. This started with the emergence of private ownership, maybe, because industrious and clever men had managed to cultivate new agricultural fields for themselves. Equal distribution of harvests became jeopardized. The continuing division of labour resulted in members of the tribe like artisans, traders, priests and warriors, not living entirely from, or maybe no longer living from, the proceeds from the land. The specialisation of services and the exchange of handicraft products emerged.

Next to an increase in economic social inequality: some people farmed well, they were industrious and extended the fields they cultivated, perhaps at the cost of the former communal property; others, conversely, could not make it.. According to Uhlig⁸⁸, these economic and social changes occurred as a result of the growth of villages into cities.

The fiction that everybody treated the same quantity of land and maintained just as much cattle and accordingly generated the same yield was, in course of time, replaced by the recognition that differences in income exist. The consequence was that the head tax, which was for everybody equal, was paid for by farmers in the form of part of their output from agrarian and cattle breeding products. The significance of this change has to be highly esteemed. In fact the faculty or ability-to-pay principle had been introduced, be it in a most rudimentary form.

As long as the community remained small, everybody knew how big the harvest had been and how many lambs and calves had been born. A servant of the head man/priest or the chief made estimates of the total yield and what part had to be given. Later, using trial and error, more objective methods were sought to measure the tax obligation. In the A-in-I Akbari, a book written in sixteenth century Hindustan, three ways of sharing crops are described: namely (i) at the threshing floor when the assistant of the taxman takes away part of the crop for the authorities; (ii) by dividing the harvest in advance whilst the crops are still in the fields; or (iii) sharing after the crops have been harvested and the grain has been laid in piles on the land⁸⁹. Although this description is a couple of thousands years old, one could imagine that in the early states crop sharing was effected in similar ways.

Taxes were paid in the form of deliveries of wheat, barley, vegetables, milk, meat, non-food products such as flax, wool, oil, dung, reeds and clay;

the rendering of services, the so-called *corvées*. The most important products were wheat and barley.

The best-known tax rate in history was the tenth, possibly arising out of the fact that a man has ten fingers but other tariffs were also possible, for example a fifth and even a fourth of the harvest had to be handed over⁹⁰.

Cattle were also subject to taxation. Under the assumption that enough grass lands are available, cattle breeding can yield better returns because herds as such survive and only part of the herd is slaughtered for meat consumption so in the end the herd continues to grow. In Mesopotamia and Egypt the same word existed for 'calves' as for 'interest'⁹¹.

In Assyria at the end of the second and the beginning of the first millennium, the tax rate for grain was one tenth and for straw one fourth. The king needed straw as fodder for his horses and as building material. The horses were not only used for the army but also for the transport of tax yields in kind. Sometimes taxpayers were required to deliver horses, often together with donkeys⁹². The army was frequently put in for tax levies.[????] This was obviously a dangerous business!

The people who did not treat land nor breed cattle had to contribute by delivering their own or rendering their own services. In a diverse society, one found in addition to traders and merchants many different types of specialised artisans and craftsmen such as carpenters, boat builders, bricklayers, pottery-makers, stonecutters, weavers, leatherworkers, smiths, coppersmiths etc...

The head man/priest did not need to do physical work because he was supported by others for his religious and material guidance. In the scenario *Deprivation*, the number of people in similar positions grew strongly because not only the ruling class belonged to them but also their servants and soldiers. This presumably led to an increase in the tax burden.

What happened with the *corvées*?

Corvées could be described as unpaid forced labour that worked for the benefit of the authorities. When board and lodging are paid, this does not imply that the character of being unpaid is subtracted.

It is not always clear whether such compulsory labour was paid and whether the limit was always sharply marked off. Therefore I use the phrases '*corvée*' and compulsory labour as interchangeable terms. Only when there is no payment at all for labour, one can speak - in my opinion - of *corvée*. Being unpaid is also valid for the labour of slaves. Slavery was a

private law institution but did not exist in nomad communities nor in primitive agricultural villages.

According to Webber-Wildavsky⁹³ corvées formed the oldest taxation about which written testimony exists. They point out that in the old Egyptian language the word labour was synonymous with tax. In the Sumerian citystates after the third millennium, able-bodied men had to be available to work for the King for a specific number of days in order to build the citywalls, irrigate the canals, and work in the fields owned by the King.

In the course of time, arrangements were devised for corvées. We learn from a man who raised an objection against King Hamurabi (r. 1792-1750 B.C.) that he was summoned unjustly but was granted restitution by the King in⁹⁴. The King decided that a substitute had to be used.

Compulsory labour has been, for many centuries, a big help for states all over the world. Without it pyramids would not have been constructed, the water works which made Sumeria the most fertile region of the globe at the time would not have been created, citywalls in all times and all parts of the world would not have been built, palaces would not have emerged and traffic would not have been facilitated by roads and bridges.

A special form of compulsory labour is military service. Sometimes the commander took care of supporting the soldiers, sometimes the soldiers had to maintain themselves and even supply their own weapons but then part of the booty could be their reward.

The burden of corvée was not so difficult as one might think. The building the pyramids was undertaken in the months the Nile was flooded and no other work was available for farmers. Boarding and lodging was provided and, according to David, they were paid for their work. In any case this work was undertaken with the engineers who arranged for the construction and with the artisans who made the sculptures and did the painting and applied the finishing touch to the buildings⁹⁵.

Slavery had been abolished in the 19th century almost everywhere – very late in the history of civilisation! – but compulsory labour continued to exist in many parts of the world albeit that the importance for state finance had diminished considerably. At present, compulsory labour exists in some remote areas, although in a convention meeting of the International Labour Organization in 1946 it was outlawed⁹⁶. In the colonies of some West European countries until the early 1950s all able-bodied men were required to provide fifteen days of labour each year on the roads or to pay a specified sum of money. The possibility of redemption confirms that corvée is a tax.

Generally, the corvée took the form of manual labour like lugging?, tugging, digging and piling. The obligation to help with the maintenance of

legal order, which is mentioned on a list, containing the *regalia*, or the royal rights of sovereignty, was something quite different. On the Diet of Roncaglia (1158), Emperor Frederick Barbarossa (r. 1152-1190) had made an inventory of his prerogatives as ruler. The list, which will be dealt further with below formed a financial constitution, and was soon applied in many parts of Europe. The most provisions emanated from Germanic law although were packaged as Roman law.

The right of the ruler, later added to the list, to oblige his subjects to cooperate with him in administrative and legal matters could cover the whole population, as found in the old Germanic tribal meetings, or could cover their representatives mostly sheriffs or aldermen. If the people or the representatives of the people did not perform their duties such as attending court or serving as police officers, they could be fined⁹⁷. This system was operated in Western Europe for many centuries. The obligation was doubtless *an individual sacrifice for the sake of a collective purpose*. Apart from the compulsory nature of this, which is not essential, there was a strong resemblance between this and the way in which administrative and legal matters were undertaken by high-class volunteers in Greek citystates and in Republican Rome. By the time, administrative and legal matters became more and more professionalised, and moved into political hands, the significance of the system was lost.

The obligation to help the authorities collect taxes, which was the order of the day in the Middle Ages, was mainly the task of the district managers in the city and the village chiefs in the country. Although it was compulsory labour, it was a paid function and thus could not be called a tax in kind.

Nowadays, in many countries in Western Europe and also outside Western Europe, citizens must participate in the administrative machinery of the government. In the report *Heerendiensten*, published by the 'Commission for the relief of administrative obligations of business' to the Dutch Undersecretary for Economic Affairs on 28th of June 1985, the obligation to do administrative work for the government without any financial compensation such as deducting wage taxes from employees 'wages is considered to be a tax in kind.

Head Tax

Corvées were sometimes interchangeable with the delivery of goods and often became - by the time money had made its entry in society - redeemable. This happened mainly in the form of a head tax. The shortest

definition of a head tax is: the levy of a fixed amount per person on an individual. The amount of the head tax could differ per group. Normally men had to pay more than women, and children paid less.

Head tax has always been hated and, judging by the sharp opposition against the 'poll tax' introduced by Mrs. Thatcher in recent years still is. The reason for this aversion is that rich and poor are paying, in principle, the same amount, which is considered not to be fair.

Head tax was in the past levied when it was necessary to get money quickly. There was insufficient time to create a well-balanced tax. But even then an attempt was sometimes made to levy the head tax in such a way that justice was done in respect of the differences between taxpayers. This then gives rise to a variant, the so-called 'multi-stage head tax'.

This tax was payable in line with each individual's social position, which was presumed to reflect his ability to pay the tax. To this end, society had been divided in ranks and classes; first princes and dukes then counts, baronets and knights. For the clergy, a similar division was made with the archbishop at the top and the village vicar further down the line. For laymen, a difference was evident between mayors of big, middle-sized and small cities, aldermen and simple clerks. Such differences also applied for law and for the trading groups. For farmers and craftsmen, a minimum was generally charged and beggars were normally free.

In times of financial necessity, head tax was often levied because it was a simple tax and could be easily introduced. Sometimes it took the form of a multi-staged head tax, for example in England in 1377, 1513, 1641 en 1696-1702. In other countries we also see from time to time the appearance of a multi-staged head tax such as in France in 1696 when the *capitation*, a multi-staged head tax with some features of a land tax, was introduced but which the French tax authorities were not able to administer properly. In Prussia, which has a reputation for administrative skills to defend, we see even in the first half of the 19th century head taxes albeit increasingly more refined per professional group but still a poor approach to the presumed individual's ability to pay.

The hearth tax, often also called the chimney tax, was rather similar to the head tax because it was levied as a fixed amount per hearth or chimney. That was not the same for each house, because the rich had more fireplaces in their houses than the poor. To a lesser extent, therefore differences in each individual's ability to pay were taken into account.

The basic philosophy of the head tax is that people who benefit from government expenditures should bear the same tax burden to cover the costs of such expenditure. That philosophy is nowadays still valid for some taxes,

although one does not find this in their name. The road tax is, in many countries, related to the weight of a car or a motor cycle. By eliminating that objective criterion which is connected with the resulting wear and tear on the roads and other government expenses something like a head tax remains. Local taxes for the financing of municipal services are often constructed as head taxes.

Cropsharing as a forerunner of the income tax

In the agrarian society, farmers formed the biggest part of the population and agricultural yields and cattle breeding comprised the lion's share of total public income. Taxation of the farmers with the help of crop sharing was of eminent importance. But through the ages that proved difficult. It is only in the last century, that this was mastered with reasonable success. In the meantime, the relative importance of agrarian production has decreased considerably.

One of the reasons why it was so difficult to tax the output of farmers, was the fact that they were consumers of their own yield. Taxable own consumption' had not yet been noted in the vocabulary of the tax authorities. That made a scrutinized control all the more necessary. It was not, however, feasible and was time consuming and expensive to measure the size of the returns, the share of the state and also the contribution of the farmer..

To put an end to the legal insecurity and the mutual irritations, the tax authorities used a method of legislation, which also nowadays is still popular, when they are not able to obtain the facts relevant to impose taxation. I call this method *presumptive taxation*. This means that taxation, instead of being based on real facts, is instead linked to other facts, which are easier to find and which are presumed to reflect reality as closely as possible.

The problems caused by crop sharing ended in a very distant past in attempts to replace the criterion of "actual yield" by another criterion which was easier to assess and control and which would serve as a best estimate of the real return. Given that a certain relationship could be found between surface area and proceeds, it was obvious that surface area could be used as a criterion for taxation. Length, breadth, and surface are abstractions which had to be mastered in the human mind. Probably taxation gave the initial impetus to commence this process; it was only afterwards that pyramids could be built!

Later, with the use of multipliers, the quality of the ground was also taken into account. For example - was it a fertile or non-fertile, dry or wet

? was it situated far away or nearby? By taking additional factors into account the desired simplicity was lost but better estimates were attained. Only the weather circumstances and the farmer's capabilities could not be recorded in a scale.

An important tax reform with far-reaching and long-lasting consequences and with an impact in a large part of the world of the day, was the reform established by the Roman Emperor Diocletianus (r.284-305)⁹⁸. The Roman Empire had, since the third century A.D., fallen in decay. Trading and prosperity had decreased and inflation and economic chaos had increased. As a result, the monetary economy had begun to crumble away. For this reason, because of the increasing demand for food for the City of Rome and because scattered legions of the army had increased, the provinces were forced to deliver their annual contributions to the central government in kind, mostly in the form of grain. Consequently the criterion for taxation was eroded That is why Diocletianus wanted to switch to another tax system.

He introduced two new tax standards, namely the *jugum* (yoke) and the *caput* (head). The criterion 'yoke' was an area measure of a size which enabled a farmer with a yoke of oxen – hence the name - to support himself and his family. Differences in the fertility of the fields and in the number of cattle were taken into account. The criterion 'head' stood for person and referred to other taxpayers like farm labourers, craftsmen, shopkeepers and other merchants. Their deemed income was assessed on the basis of a couple of standards, under which age and sex played a role.

Given that the standards had been created in order to assess what income taxpayers had, these taxpayers had to strive to acquire this income, otherwise too much tax would be paid. That is why farmers preferred to flee when they found that they had been classified too high. It was, however, strictly forbidden for them to leave their fields. Similar steps were taken by craftsmen to abandon their activities. Sons were forced to continue the affairs of their fathers.

The reasonably free society of the Romans vanished and changed into an absolute monarchy where bureaucracy had free entrance. This was evidenced in 1200 by regulations for limiting prices rises. Tax reform consisted not only in the form of ground tax (*tributum soli*) and the head tax (*capitatio*) which I described before, but also in the establishment of new tax registers which made countless divisions between taxpayers and their qualities, differentiating between groups of people, and measuring the tax relevance of one over the other.

Desperate, many farmers saw no other solution than to transfer their land to a large landowner and be hired by him as labourers thus securing a

return from the land. This is the startingpoint of bondage which spread unchecked and which, for many centuries, created the image of society, especially in the province of Gaul.

Diocletianus' tax reforms influenced countries outside the Roman Empire. Persia was, between 224 and 651 A.D., governed by the royal house of the Sasanids and was for most of that period a tremendous adversary of the Roman Empire, later Byzantium. The king, King Chosroe I (r. 531-579), introduced a tax reform apparently inspired by the example of Diocletianus. Previously the crops in the field or on the threshing-floor had been assessed for tax purposes but now the whole country was measured for a land tax. In addition, a head tax was introduced. To deal with differences in the quality of the land, all the olive trees and palms trees were counted⁹⁹; with the exception of isolated trees, because these were looted¹⁰⁰. The result of the tax reform was a considerable increase in income for the King which enabled him to expand his army and cope with the Byzantine threat¹⁰¹.

From about 500A.D., the Roman province of Gaul was trampled under foot by the Franks, the umbrella name for a number of German tribes under the guidance of King Clovis. He allowed the original residents, the Gallo-Romans, to live under their own laws and customs and took over the tax system introduced by Diocletianus.

The land tax and the head tax vanished largely in the following centuries because the tax registers were no longer kept up to date but also because of the decline of the economy and the introduction of new ways of waging war with the help of military service and booty. But from the 12th century, taxation as a means for financing government returned.

About that time, Europe was recovering from an economic decline.. Again there was room for trade, cities, the monetary economy and other aspects of increasing prosperity; of which taxation was one.. Tax played a role in the conversion of the feudal to the sovereign political system. ?

Roman law, which never vanished completely, went through a renaissance. As far as taxability was concerned, we find that in the list with royal rights of sovereignty (*regalia*) which had been decreed on the Diet of Roncaglia (mentioned earlier). This list combined elements from the German and from Roman law. To the assembly, a new tax law had been proposed which was inspired by Roman taxation of earlier centuries¹⁰². That law, the *Lex Tributaria*, has had no lasting influence because in the feudal society the relationship between the lord and his vassals could not be broken.

Nevertheless, taxes re-found, after many centuries, an important role in society. Wars became lengthy. Many vassals did not want to serve longer

then the prescribed forty days and actually did not want to fight at all. They preferred to pay tax in lieu of fulfilling their military obligations. Other vassals were prepared to serve for payment for longer than the prescribed forty days and evolved into career soldiers. The result professionalisation of the army had to be financed. Given that the returns from domains and royal prerogatives were completely insufficient to meet those financial needs, taxes were introduced as the solution.

The direct taxes which had to be levied formed an attack on the property of the citizens and were only acceptable in exceptional circumstances.. The most important of those cases was in a country *emergency*, an elastic concept, which was aimed at defence or, better said, warfare.

As direct taxation was a new social phenomenon – indirect taxes were still hardly recognised as such – a theory had to be constructed to justify the attack by the prince on his subjects' property. The medieval theologians and jurists have done their best to defend taxation with moral, theological and legal arguments¹⁰³. Thomas Aquinas (1225-1274) has expressed his view on the question as to which conditions justified taxation. I would like to restate his opinion in this short manner: only if and insofar as taxes are levied for *protection*, they are no *deprivation*.

The social ranks of clergy, nobility and urban bourgeoisie became in several areas throughout Europe representatives of the local community, which was itself busy to become a 'land' or a territorial political unity. As such representatives, they became speaking partners for the princes concerning questions on taxation such as: *why, how much and how*. Although other classes also contributed, it was the urban bourgeoisie which paid the lion's share. The taxes were divided in line with the principle that regions and cities had to contribute on the basis of their financial capacity. Their part was divided among and paid by individual taxpayers in the region or the city on the same means basis if and when these taxpayers did not finance their share another way.

The assessment, also called repartition, was applied as an exception, because only in particular circumstances, mostly war, was it performed. As previously stated, it was divided among the individual taxpayers in relation to their capacity to pay taxes. In the Dutch and German languages another word for capacity is *vermogen* (Dutch) or *Vermögen* (German)¹⁰⁴. In the course of time this expression in both languages took on the meaning of the balance of assets and liabilities or equity.

In the almost completely agrarian society of the 12th and 13th centuries, real estate formed by far the most important property and debts were virtually non-existent. That meant that an equity or wealth tax was mainly a tax on the value of land and on the buildings erected on the land. That could not be the market value because real estate was very seldom sold, so there was no reference material for assessing the value. Leasing land occurred regularly, and that is why we see that the taxable value of real estate was calculated by multiplying the rentable value. This value was derived by comparing owner-occupied houses with rented ones and other rented real estate. As houses in towns were normally more expensive in relation to land and building than country houses, the multiplier was higher for town property.

Actually the taxation of real estate, being the most important form of equity, was the result of the multiplier applied to the rentable price or value and therefore it worked like a primitive income tax.

Looking back, after crop sharing in pre- and protohistory and the interlude of Diocletianus with land tax and head tax, the wealth tax was the first step on the long road to the present-day income tax.

In areas where cattle breeding formed the chief means of subsistence, sometimes the capacity to pay tax was not linked with real estate but with the size and composition of the livestock¹⁰⁵. Other movable goods such as jewellery, gold, expensive clothes and weapons formed taxable wealth. They were assessed at market value because these items changed ownership more or less regularly. With increasing prosperity, this component of equity rose in significance. Commercial movable property of craftsmen and merchants such as trading stock, raw materials, manufacturing products and finished products – although these expressions were still unknown – were assessed for their market value.

By the time credit transactions developed, a couple of centuries later, it was discovered that receivables influenced equity positively and debts influenced equity negatively. This was used in assessing one's capacity to pay taxes and as a criterion for the amount of the tax. In the beginning, this concerned only mortgage receivables and debts, later other factors were taken into account. Later, income from annuities and from specific public functions like that of notary and bailiff were included in a wealth tax.

Step by step, the road to the income tax was taken. For many centuries, two income categories were taken into account in respect of taxation. These categories are salaries from employment and business profits. Salaries could be taxed sporadically because in the small-scale economy of the time substantially fewer employees existed than today; furthermore wages were

so low that there was hardly anything left for the tax man. Board and lodging, which were quite often included in the earnings, had not yet been classified as taxable income. After all, the patron often had to pay special taxes for his servants.

It was not easy to include business profits in taxation. In the first place it took centuries before it was generally accepted that aiming for profit as a result of the cooperation of the production factors - capital and labour - was plausible from an ethical point of view. Moreover tax techniques had not yet been developed such that large scale audits could be done, apart from the assessing the quality of the books maintained if these existed and from the social acceptance of such checks.

A more detailed description of the many attempts by tax authorities in many countries to catch merchants and craftsmen in their nets, is outside the scope of this book. Under the provision that they would not be bothered any more big merchants were only required to pay a fixed sum. It was even difficult to get a balanced taxation of real estate in a developing society. In 1686 in the province of Brabant a revision of the register had been implemented. The result was not only that the repartition of the provincial taxation among the local communities had been brought into line with their economic capacity, but that buildings like mills, breweries, inns, castles had also been registered. Such buildings had previously not been or hardly had been taxed. It was, however still impossible to get a grip on income from trade and industry¹⁰⁶.

In the meantime, wealth taxes became established with ups and downs¹⁰⁷ from an occasional to a regular and afterwards to an annual phenomenon. It was not, however, not until the end of the 18th century that fiscal ideas involving a direct tax had progressed far enough to replace the wealth tax levied over capitalised returns with a general income tax. This could be an analytical income tax whereby sources of income are taxed separately and at different rates or a synthetic income tax whereby the sources of income are incorporated and the result is taxed at one rate. Acquisition expenses, family circumstances, and negative income such interest payable was calculated and trough rates and exemptions to the lower ability-to-pay were expressed. In the Prussian tax law of 1891, for the first time, it was recognized that extraordinary burdens could diminish the taxpayer's financial capacity.

In the 15th and 16th centuries in such places as Florence and England, progressive tariffs were found¹⁰⁸, but it was only in the 19th century, after the appearance of grown-up income taxes, that the fight among fiscal theorists flared up with regard to the choice between proportional and progressive

rates¹⁰⁹ and politicians and legislators made their choice. In the 20th century rates exploded to a height which would have been at one time unthinkable. For the sake of completeness, I mention that in the same era the direct tax system was rounded off with a levy on the profit of the business of legal persons.

Evidence of the stubbornness of linguistic usage that refuses to become obsolete is seen in the fact that, in 1892 in The Netherlands, a tax was established which was expressly meant for income from equity, but which was nonetheless called *Vermogensbelasting 1892* (Equity tax 1892). In the law itself, for the valuation of real estate, it was only in 1918 that the system of multiplying rental value was abolished and was replaced by market value.

Gifts

According to Seligman¹¹⁰, who made an analysis of the meaning of the word *tax* in different times and languages, the original significance was a gift or donation. Hence the Latin expression *donum* and the English term *benevolence*, which both were used until far into the Middle Ages. The delivery of goods and the rendering of services, which falls under my scenario *Protection*, had a semi-voluntary character, because it was hardly possible to withdraw from common moral obligations. Nevertheless, when the early state had manifested itself and offerings of goods had to be delivered to the taxman and services had to be rendered to his specifications, contributions for the king and his environment were surrounded with an air of a false voluntary identity of .

For a long time, in several communities, it was a habit that the ruler received gifts from his subjects, which had a semi-forced character. One example is that in the Frankish State gifts formed the coping stone of royal finances. They were provided annually in a kind of general assembly, where bishops, abbots, high officials and high lords appeared before the king and offered him gifts in kind or cash. One should not assume that this was a spontaneous gesture because the gift was more or less an obligation, and so seemed to be a tax. Yet there were real differences because the gift was not dependent on an accurate estimate of the real estate possessions and financial capacity of the donor. Furthermore, the donor gave his contribution personally to the king without any interference from a tax inspector or a similar official and without any check. I suppose the size of the gift was balanced between the love for the king and one's own self-interest.

The habit of making gifts existed even in Merovingian time. Under the Carolingians, they were widespread and regulated. In return, clerical and secular dignitaries received from their supporters donations on the same forced, but fictitiously voluntary, basis and formed the basic structure of the feudal system. I can give one example: Einhard, lay-abbot of St. Baafs Cathedral in Gent, commissioned in 833 the manager of the abbey's possessions to present his gift to Emperor Lothar in Compiègne and to assess what contribution in connection with that gift had to be delivered or paid by the inhabitants of the abbey domains¹¹¹.

The making of gifts was of Germanic origin, and had, apart from the aim of supporting royal finances, the special meaning that it expressed the solidarity between the ruler and his subjects. Thus, the Frankish state system manifested that the king did not reign by way of abstract rules and institutions but with the aid of a web of personal relations such as that visible in the system of a lord and his vassals and their liege men. The fact that the gift also had been made by the ancestors of the present donor and that they had also given a horse to the king, also played a role..

The gift, albeit by usage rooted in legal relations and thus more or less forced, was nevertheless in the thinking of the players in the game a voluntary affair. The English and French word *aid(e)* used for a medieval tax means help and expresses characteristically how in the Frankish period the gift was conceived. Although in the West Frankish kingdom after Charles the Bald (r.840-877) no traces of the gifts are to be found, we find far into the 16th century remnants of it in the language in which the fiscal relations between ruler and subjects had been embedded.

Indirect taxes

It took a long time before it was generally understood that customs and similar levies also belonged to the tax family. This had arisen from the fact that the early state, by guaranteeing safety and maintaining law and order simultaneously rendered services to specific citizens mainly merchants who were prepared to pay for this. Just when the payments were more and more confusing and on the other hand the special value of the activities of the authorities diminished because safety had become a general and for everybody available commodity, these payments became taxes. It was some time before the word – taxes - became used for those payments. The process by which payments for government services evolved into taxes took place in so many different time periods and in so many places that no real historical pattern can be found.

Although indirect taxes were often levied in the early cultures of Mesopotamia and Egypt and also of the Greeks and Romans and elsewhere, I would like to restrict my comments to the situation in Western Europe after the 12th century. In this area, the present indirect taxes can be traced quite well, as it is comparable with the growth from crop sharing to income tax.

Toll houses had continued to exist in the Frankish period, but their significance had diminished owing to the decrease in commerce. When, after the 11th century, trade picked up new regulations had to be made with regard to toll collection.. The right to levy customs was expressly enumerated on the list with *regalia* of the Diet of Roncaglia (1158). The flip side of this right was the obligation for the ruler to guarantee travellers a free and safe passage or crossing. When the land as a marked out territorial and sovereign concept had grown in emphasis and the travellers were able, thanks to improved safety, to sail around the toll houses, the levying of customs was transferred to the frontiers of the country and so they became import, export and transit duties. It was not always, however, possible to avoid a toll, particularly not for shipping traffic, and therefore existing inland customs were not abolished. In essence these operated as an extra tax on trading.

On the major French rivers such as the Seine, Rhône and Loire, tenths of tolls remained, albeit that the original and almost independent duchies and counties had been united under one king indeed for centuries. The already complicated situation regarding the tolls with different regulations and rates became even more difficult when, at the end of the 15th century, some new provinces came under the French crown. For these provinces, special customs rules were made. Finally, in 1581, tolls in a number of regions were abolished, which enabled free traffic within such regions but was replaced by the levy charged at the frontier with a neighbouring province. At the beginning of the French Revolution in 1787 the confusing package of rules and rates was replaced by inland tolls under one regulation. Three years later the *Assemblée Nationale* thwarted with one pen stroke all interior tax obstacles, tolls and patents. It was only then that France became an economic unity, although it had already been for many centuries a political one¹¹².

With regard to the last point, England, later Great Britain, had been ahead not only of France but of most other countries on the continent which had a similar fragmented state structure.. When William the Conqueror conquered England in 1066, he was able to establish a strong government which meant that he was able to guarantee the inhabitants and foreign merchants free trade not impeded by fiscal barriers. After the Union between England and Scotland in 1707, Great Britain had the largest internal market

in Europe which was a great advantage in relation to their rivals on the continent¹¹³.

Levies were only imposed on foreign trade in England. The import of wine and the export of wool, skins and leather were taxed using rates in cash using the ton as the measure of volume and using weight. Hence the levy was called *tonnage and poundage*. In England, the duty was regarded as an instrument in the hands of the king for regulating the market. At the accession to the throne of a new king, the new ruler was granted more or less automatically the tonnage and poundage. It was only when King James I (r.1603-1625) wanted to introduce higher import and export duties that M.Ps realized that tonnage and poundage were taxes and that the King needed their approval for such an increase. I shall not go into the resulting quarrel between king and parliament. I shall only say that this fight, which peaked during the reign of Charles I (r. 1625-1649) actually concerned the division of power associated with levying taxes¹¹⁴.

Employing import and export duties as a weapon of economic policy began in Western Europe and in the Mediterranean countries around 1600 and resulted in a tariff system in which the interests of the treasury were no longer the initial focus but the protection of the internal industry was regarded as just as important. For the sake of brevity, I will not comment on the centennial struggle between free trade and protectionism and on the regulation and demolition of tariff walls which started in the 20th century..

The medieval princes were continually short of money and had to seize all possible means in order to improve their financial situation. The emergence of new cities and the growth of existing ones offered the rulers the opportunity of granting special privileges such as city rights, the right to encircle the city with a wall and to build city gates, the right to organize markets, the right of coinage and staple right(?), etc. Sometimes the payment was a lump sum payment, sometimes an annual contribution.

Although not enlisted as *regalia* by the Diet of Roncaglia, special privileges with regard to municipal societies were appropriated by the rulers like the right for corn to be ground in their mills, cattle to be slaughtered in their slaughterhouse, beer to be brewed in his brewery and butter, cheese and other wares to be sold by the weight and weighed in their weighing-house.

The city councils succeeded, by paying the ruler, in appropriating those infra-structural works - the mill, the slaughterhouse, the brewery and the weighing-house - and in exploiting with earlier obtained rights. Take the market right as an example. Merchants visiting the market were required in

order to get access, to pay the market superintendent (a servant of the city) an amount calculated by reference to the quantities and prices of the goods they sold on the market. That payment was passed on their buyers. The miller did the same by charging on the costs of exploiting the mill to the bakers who, in turn, increased the bread price. The butcher, the brewer and the weighing-house master were all in the same boat. Quite often the city council needed approval from the prince for exploitation of rights and had to pay him a part of the proceeds. When the ruler was in financial need, his part of this payment was often bought off.

In return forcing such market payments from, the vendors, the millers, the butchers and the others, the city council, in return, maintained order at the market and put the mill, the slaughterhouse etc. at their disposal. In present parlance, the payments would be regarded as retributions.

However, as time went by, the operators had to pay more and more but the duty of the city to render services rendered reduced because the craftsmen established themselves in towns and sold their products at home instead of going to the market, or the butchers guild bought the slaughterhouse, or the miller bought the mill. The payments then became real taxes, so-called indirect taxes, because the consumer *bears* the burden of taxation although the artisans and the merchants are the tax *payers*.

The taxes that came into existence in this way are called excises. They played a major role in the Middle Ages in providing finances for the cities¹¹⁵. The cities could, with these excises, pay their share in taxation of the country. The excises could cover such life necessities as bread, meat, fish, cheese, butter, beer, wine, but also textiles, clothes, skins, leather, etc. A middle-sized town like 's-Hertogenbosch had in 1441 already thirty excises¹¹⁶. And time after time the town hall clerks were able to devise new items to be taxed.

Towards the end of the 16th century, excises were raised, in The Netherlands, from a municipal to a provincial level. The province Holland, the most important region of the Republic of the United Netherlands, succeeded in developing the excise system even further. Other countries had also discovered excises and followed the Dutch example, like Kurbrandenburg (later Prussia), Kurpfalz, Saxony, Brunswick, Austria and England. The popularity of excises among scholars and politicians is evident from the title of the book Christian Wetzel written in 1685, entitled: *Entdeckte Goldgrube in der Akzise*. (Discovered goldmine in the excises).¹¹⁷

The excises had many advantages for the authorities. Collection was easy, the excises were hidden in the prices and were therefore less visible for tax payers. Excises were permanent taxes so that in countries where

representatives of the people had an influence on taxation, rulers did not need, every time, to ask approval to continue existing excises.

Given the fact that more and more goods were included in the excise system, it would have been easier to replace this system with a general turnover tax. The time was not yet ripe, however. In 1733 the British premier-minister Robert Walpole tried but had to abandon the idea after a month of very strong resistance¹¹⁸. In the 20th century, the turnover tax broke through and conquered the fiscal world by storm. In the meantime, most of the excises had been abolished, especially those imposed on life necessities..

Connections between taxation and general history

It is general knowledge that taxation influences behaviour in society. Sometimes this is what is intended, for example, in the Middle Ages fiscal freedom was promised to crusaders during the time they were in action, or Roman-Catholics, who refused to attend Anglican religious services, the so-called *recusants*, had to pay a special tax. In the former case, this was a question of a fiscal subsidy and in the latter situation it was a matter of a fiscal penalty. Both however were directed towards pushing people towards a certain behaviour.

In the past, the sole purpose of tax legislators was to collect money. From about 1600, taxation became more interesting for philosophers, theologians, lawyers and politicians, like Jean Bodin, Hugo de Groot, Thomas Hobbes, David Hume, John Locke, Jean Jacques Rousseau, Montesquieu and, not to forget, Adam Smith. Their attention was drawn not only by the question, dating back to medieval times, of *why* taxation was necessary, but also the question *how* taxation should be organised¹¹⁹. However, non-fiscal objectives directed towards pushing society in a certain direction had not yet been or had hardly been considered even though changes in society could often be observed sometimes as a direct result of taxation but more often because taxation worked as a catalyst accelerating or slowing down already existent hypodermic development. I would like to examine three aspects of the connection between taxability and general history. The first deals with the question - who should be the decision-maker concerning taxation? In examining this, I take two opposing views of a grandfather and his grandson.. The second deals with the question - who holds the taxpayer's purse strings?. I intend also to consider in this context, the problem of the partition of power between centre and periphery. This can result, on the one hand, in the centralized state and, on the other hand, in the

federal state, the confederation, or any other form of federal state and - in the end - even in the decline and fragmentation of the state. The third deals with the beast-of-prey-like behaviour which not only men but also states demonstrate against each other, in this case on fiscal and financial matters. My starting point is the comment of Machiavelli – which Ydema¹²⁰ called a centuries-old wisdom – that princes have to avoid as far as possible plundering their own subjects by way of taxation, but that they do better to use people from other nations.

A grandfather and his grandson: two opposing views

Once again I go back to the Diet of Roncaglia. Before the list with *regalia* could be discussed, Frederick Barbarossa's position as an emperor had to be decided. In the *Digesta*, a part of the *Corpus Iuris Civilis* from Emperor Justinianus (r. 527-565), the Roman emperor had been indicated as the *dominus mundi*, which means literally 'the lord of the world'. Did that mean, however, that the emperor also had the ownership of everything within the empire? Frederick Barbarossa, who considered himself the successor of the Roman emperors, claimed that ownership as a support for his expansionist policy because it included the absolute right to tax his subjects without their having a say¹²¹.

In the following centuries, his vision was adhered to by many big and small potentates, who tried to impose it in practice. With great obstinacy and in a struggle spanning centuries, the French kings strived for absolute power. That meant they could tax their subjects at pleasure. Francis I (r. 1512-1547) boasted that France was a meadow which he could mow as often as he wanted. The pinnacle was reached when Louis XIV (r. 1643-1715), who had the same intentions as Frederick Barbarossa, remarked *l'état c'est mot*. When Louis XIV wanted to introduce a new tax, he asked the Sorbonne to counsel him on the legitimacy of such tax. The answer was always positive confirmation, motivated by the reasoning that all possessions of the subjects belonged to the king, so he was entitled to levy every tax at will.

Another vision was held by Barbarossa's grandson Frederick II (r.1215-1250), a liberal ruler with modernizing ideas. This vision went too far for the church, however, and Frederick II was by reason of his scandalous, or deviant, way of life not popular in the eyes of his contemporaries. His opinion was that sovereign princes should only be allowed to levy taxes with the approval of the ruling class of the population, which he saw as its representatives. He based this on a rule of Roman law

that read *Quod omnes tangit, ab omnibus approbari debet*, which means, that which concerns everybody has to be approved by everybody.

Shortly before Frederick made this statement, (1231) this philosophy had already been practised in England. King John Lackland had promised to 'all free men of our realm', apart from three special cases, not to levy any taxes without the approval of archbishops, bishops, abbots, dukes, earls, baronets and other high officials of his kingdom. Some decades later the agreement was extended to representatives of the large cities and thus the citizenry or, at least the well-to-do citizenry, became involved in talks on taxation. The division between the House of Lords and the House of Commons derived from this philosophy.

Although the English parliament, particularly in the 17th century, strongly defended the rights of taxpayers against royal arbitrariness, in particular against the wish of the Stuart-king Charles I to extend his power over his subjects, unfortunately one century later the English Parliament could not understand that the slogan *no taxation without representation* also had to be applied to the inhabitants of the British colonies in America. The Americans who had captured their independence using this slogan, did not understand that women and racial minorities also should get voting rights. The introduction of the general voting right was not introduced earlier than the 20th century almost world-wide. Taxation no longer played any role in that process.

Taxation turntable for building the State

Kings of the early states needed trusted officials who, on their behalf, could collect taxes. Food and other products such as taxes in kind destined for the royal household and servants and soldiers, were amassed in royal storehouses and were not consumed immediately. No matter how reliable his assistants were, they were sorely tempted to get a piece of the pie and therefore supervision had to be introduced.

In the city states, this problem could still be overseen but when states became larger, for example, because other peoples had been defeated and incorporated in the state of the victor and so an empire was established, taxation became - from a logistic point of view - an increasingly larger problem. The number of tax collectors not only increased but also that of the controllers who could no longer be chosen from the friends of the king exclusively. Extra control was necessary and this led to the emergence of a new fiscal bureaucracy. A transport problem arose which worsened as the state grew in surface and population. Taxes in kind like grain, straw, oil,

calves, lambs, other cattle and small stock had to be transported to royal warehouses and stables and from there to the places where they would be consumed. Was it not more efficient to store them in the province in which they had been collected?

Indeed, the problems of transport and the inevitable waste could then be avoided, but another problem arose. Local authorities could, just when the enemy attacked the country and they were summoned to send food stocks to the capital, keep these stocks for themselves in order, for example, to defend their own province against the enemy or, even worse, to appropriate power or to break away from the central state. The chance that this could happen was greater if the provincial governors emanated from the local population.

This shortly sketched dilemma is applicable to all times and places. When money started to play its role in society, taxes in kind and the consequential problems of storage, conservation and transport gradually disappeared, but it still took a long time before money simply could be transferred with the aid of bills of exchange or other instruments of payment. Until that time, the one charged with collecting central taxes in the outlying district was in the best position because he was sitting on the cash. With that money, he was required to pay the costs of public expenditure which the central government wanted to be spent in his district. He was supposed to send the remainder to the central administration..

There was a big difference between the situation in which the local governor, by order and on behalf of the government as its performer, collected its taxes, or the situation in which he could decide for himself what taxes he wanted to levy for the purpose of making his contribution to the government to cover her expenses for the entire country, like defence and justice. In the latter situation, he had more power bigger and could abuse this power. From Egypt, it is said that the principal objective of central government was to repel the revolt of the vassals in Kanaän who had to collect and pay the annual taxes, but, at the same time, to care that the maximum yield was received.

I will not dwell in detail on the many forms of constitutions invented for the purpose of reconciling the tax-connected centrifugal and centripetal forces, like (con) federal state, confederation and intermediate forms. The power to tax always was one of the cornerstones of the chosen solution. A state could fall into pieces through the fact that parts of it under fiscal banner sailed away? but on the other hand independent states could sail under a similar flag into the harbour of another, mostly larger state, from which they became a province or a federal state. The examples are many. A lot of

countries today have a constitution, which bears remnants of the struggle for taxation in the past.

The United States of America is a striking example. When, in 1787, the constitution was designed taxation was one of the key issues and had, during the deliberations, resulted in great discord due to the opposing interests of Northern and Southern states. I shall not get into details, but would like to state that, owing to Alexander Hamilton¹²²'s diligence in the years after the ratification of the Union, tax laws had been accepted which made it possible for the young republic to survive without falling apart. The expression used by Hamilton: *federal taxes are the cement of the union* had become true.

Deprived countries

Warfare can best be conducted on an adversary's territory because your own citizens then suffer less from the war. As for financing, it is also advisable to ensure that warfare is not paid for by your own people but to shift the financial burden to the taxpayers of the enemy. This can be characterized as *deprived countries*, which means, in my opinion, that one state exploits another state and the citizens of the state exploited pay in the end. *Deprived countries* could be regarded as an elaboration of the scenario *Deprivation*.

The question arises as to whether individual sacrifices of the inhabitants of a deprived country are made for the sake of a collective purpose. To investigate this, I have analysed the behaviour of the Romans. Originally Rome was a small city state which started to conquer neighbouring peoples on the Italian peninsula -, then the island Sicily and the Northern shores of Africa and the countries around the Mediterranean and beyond. Rome claimed substantial tributes from her provinces, which had to be brought in by the local people and with which Rome was rebuilt from a city of tuff stone to a city of marble capable of feeding its property less population with grain distribution and entertain them with expensive games. The Romans themselves did not need to make any sacrifices. thanks to the lavish stream of returns from conquered areas. In 167 B.C., taxation could even be abolished for Roman citizens, including since 89 B.C. the population of the peninsula. Only in 212 A.D., when the Roman Empire was in decay and the Emperor was forced to give citizenship to all inhabitants of the empire, the freedom from taxation ended.

How did the Roman lawyers, makers of the unequalled Roman law, defend the inequality of treatment between the inhabitants of the outlying

districts and those of Rome, later the Italian mainland? There were two explanations. By surrendering, the conquered nation had lost its territory to the people of Rome. The inhabitants should be pleased to live in liberty and that they had not been killed nor carried off as slaves. What had to be paid to Rome was a form usufruct which they had from the land. This explanation was nothing more than the right of the strongest, which was valid in other areas and which has never since been absent in international relations. The the lawyers actually said: they are our deprived countries!

The second explanation lay in the internal and external protection of the conquered people, which was taken over by the new rulers. Roman soldiers were therefore needed. They started off as occupiers and oppressors but, in the course of time, evolved into protectors.

According to Ydema¹²³, a third explanation was provided by the Roman author Dio. The financial means to re-build an army which could be used to revolt against the Roman rulers had to be taken away from the defeated population. This explanation is just as frivolous as Richelieu's remark that French taxes had to be high in order to prevent people from becoming lazy¹²⁴.

There was only one acceptable explanation for the taxation which the victor levied on the losers. That was the protection they gave, which had a collective purpose. That argument was valid even although the protection was imposed. The argument that the victors had to levy taxes in order to cover their costs was therefore reasonable. In reality, however, it was necessary to ask whether the victors could not control themselves, especially if they had a personal profit from the victory.

One could formulate it thus: as taxation exceeded the cost for protection it increasingly took on the character of deprivation and less of protection. That was even more true as the return on taxes went into the hands of the victors personally and not to the victorious people as a whole.

Epilogue

Akbar (R.1555-1605), the most important of Hindustan's Great Moguls, felt terribly annoyed by the behaviour of the distinguished Moslem mullah's who succeeded in evading the *zakat*, a charitable levy within the Moslem community, by transferring their possessions for a short time to their wife's name so that afterwards they could say in good conscience that they had not been the owner of the assets for the entire year and consequently did not need to pay¹²⁵ the tax.

In the sceptical world of current tax views, the adage – substance over form – is valid. If somebody sells his house with a value of a quarter of a million euro's to his son for the price of one euro, then the tax authorities would consider this to be a donation, although clad in the garment of a sale. That tax rule which is now applied in the tax legislation and enforced in nearly all countries over the world, embodies objectivity and realism, which are characteristics of grown-up taxation.. We have today made more progress than Akbar's Hindustan.

In grown-up taxation, no privileges exist for social classes nor for religious or ethnic or other groups . Akbar had understood that quite well. He abolished the *jizya*, the special tax for unbelievers in a country where the Moslim was boss. In Hindustan, Hindus formed the majority of the population, but for Akbar all his subjects were equal and he wished not to discriminate on the basis of religion¹²⁶. It was a courageous step for Akbar, because he suffered big resistance from orthodox Moslims, and especially from the high mullahs who did not care when he came to paying the *zakat*.

The disappearance of corvee's, although the last remnants were not abolished until the last century ; and the disappearance of taxation in kind ; the increasing attention in tax legislation and implementation to economy, efficiency and effectiveness; the fact that well-balanced and solutions bound to tradition and place were found for the division of the power to tax between central and local government; the disappearance, albeit not completely , of the exploitation of the people with the help of taxation - all these developments led to a grown-up taxation. Although perfection was not yet been reached, happily enough!

I gave some examples earlier of the struggles to create the constitutional state and for the legal protection of the taxpayer, dating back some four thousand years to the time of Urukagina and Hammurabi. Nevertheless it was not until the 18th century that this important feature of grown-up taxation was attacked by the philosophers of the Enlightenment, especially by John Locke who was inspired by the unfairness of the French absolute monarchy¹²⁷.

No less important is the division of the tax burden. Leaving aside the damage principle which is nowadays relevant especially in respect of environmental taxes , there are two principles which in the course of centuries have governed how the burden of taxation was to be divided among taxpayers. In the first place, this is the ability-to-pay principle which can be discovered (although primitive) in crop sharing. Crop sharing in the course of thousands of years, has developed into the sophisticated income tax we know in most parts of the world today and which can be considered a

grown-up taxation. In the second place, this is the benefit principle which we met when travellers, market traders, shopkeepers and other retailers had to pay rulers not only for protection but also for the infrastructure developed for their benefit. From these payments already in existence in ancient times, many indirect taxes developed namely in Europe since the Middle Ages import, export, transit duties and excises, and, since the last century, the turnover tax which is no less important in 2002 than the income tax.

The fight concerning the division of the tax burden which has happened around these two principles has been and is still today the playing ball of interest groups. Sometimes fiscal antitheses were decided with weapons, judging by the many tax revolts which have occurred since the 19th century. In parliamentary democracy, decisions are taken now not only about the amount of the tax burden but also about its division. It seems that in the last hundred years the road to a grown-up taxation in many countries has been trodden rather successfully.

Finally I would like to return to quote cited from the Gilgamesj epic, dating back at least four thousands years ago. I have only used out of the many existing variations and translations¹²⁸ a fragment, which fits best into this because it illustrated the force which was attached to what I called the 'full-term taxation of the early state' which came into being after 3000 B.C..

Gilgamesj is the ruler of the city of Uruk. The question whether he really existed we can leave aside, just like his adventures. It is certain, however, that the wall existed, which has been attributed to him, although it actually dates back to before his time. According to excavations from 1935, the wall was nine kilometres long, enclosed 550 hectares and had an inner wall of five meters wide and an outer wall bearing 900 towers. It was in ancient times one of the wonders of the world. This is clear from the epic. Gilgamesj had to deal with the same grumbling which the tax collector today experiences. The labourers complained bitterly that Gilgamesj robbed them of their working power and their leisure time. He did it, however, for their own benefit because, with the help of the wall, he protected them against attacks from the people of Kisj. That defence had a collective purpose and nobody was allowed to withdraw from the resulting individual sacrifice and so force had to be used. The obligation to work on the wall, which was imposed by Gilgamesj without any participation, was without doubt a tax, albeit a tax in kind.

The paradox of the grown-up taxation in the year 2002 cannot be better demonstrated than by showing its contrast to the coercion wielded by Gilgamesj'. Nowadays there is also compulsion but it has been voluntarily accepted via self-selected representatives. "If that is not love" sings the main

character in the musical *Anatewka* about twenty five years of marriage. I echo his tune:" by citizens on behalf of society voluntarily accepted compulsion, if that is not civilisation!".. And so I can end this story by adding a fourth word to the three with which I started my trip. In ten thousands years from embryonic to grown-up taxation, the keywords are Protection, Deprivation, Taxation, Civilisation.

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Notes

The notes contain sources and references for further reading, and are quoted in the sequence of the bold shortened titles

*Translation: Herbert Kühn (1969). *Mensen in de oertijd* 3, 20.

¹ Mann, 275-295

² Mappae Mundi, 97, 109

³ Herbig, 95-145

⁴ Fischer, 2,23; Herbig, 178

⁵ Fischer, 2, 23; Waechter, 198-214

⁶ Waechter, 200,, 206-208

⁷ Herbig, 207

⁸ Herbig, 208

⁹ Webber-Wildavsky, 70

¹⁰ Waechter, 252; Warren, 138; Fischer, 2, 29

¹¹ Claessen 1994, 13; Johnson-Earle, 94

¹² Geciteerd door Herbig, 271

¹³ Herbig, 300

¹⁴ Sahlins, 208; Herbig, 257, 270

¹⁵ Claessen 1994, 14

¹⁶ Herbig, 439; Mappae Mundi, 103

¹⁷ Herbig, 249, 267

¹⁸ Breuer, 10

- ¹⁹ De Vaux, 271, Johnson-Earle, 102, 208
²⁰ Sahlins, 212, passim ; Herbig, 309, 439
²¹ Herbig, 263
²² Diamond, 273
²³ Claessen 1994, 14
²⁴ De Vries, 6
²⁵ Herbig, 184
²⁶ Uhlig, 25
²⁷ Claessen 1994, , noot 5
²⁸ Kraus, 5-12; Redman 22
²⁹ Maisels, 334
³⁰ Uhlig, 10
³¹ Redman, 22
³² Redman, 25
³³ Pollock, 79
³⁴ Pollock, 80; Herbig, 403; Mappa Mundi, 182
³⁵ Redman, 30
³⁶ De Feyter, 7,8; Johnson-Earle, 208
³⁷ Webber-Wildavsky, 52; Fischer 2, 79,80; Schmökel, 81,82
³⁸ Herbig, 390-394; Herbig, 279
³⁹ Herbig, 378
⁴⁰ Ellis, 1976, 77
⁴¹ Redman, 25
⁴² Herbig, 392; Diamond, 280
⁴³ Damerow, 26
⁴⁴ Schmandt-Besserat, , 1978, 1979, 1980, and 1981, passim; 1996, 198
⁴⁵ Bottéro, 38
⁴⁶ Uhlog, 65
⁴⁷ Herbig, 386,389
⁴⁸ Diamond, 283
⁴⁹ Redman, 22
⁵⁰ Herbig, 386
⁵¹ Herbig, 404, 405
⁵² Vanstiphout, 15
⁵³ Redman, 31
⁵⁴ De Feyter, 8
⁵⁵ Herbig, 424
⁵⁶ Uhlig, 195; Herbig, 416, 440; Redman, 31
⁵⁷ Adams 1999, 9; Webbers-Wildavsky, ill. nr.6
⁵⁸ Adams 1999, 27; Webbers-Wildavsky, 74
⁵⁹ Van der Poel, I, 22

- ⁶⁰ Diamond, 260, 261
⁶¹ Uhlig, 103
⁶² Claessen 1994, 14; Herbiog, 388
⁶³ Van der Poe I, 22-25; Warren, 140; Mappa Mundi, 149; Redman, 21; Breuer, 11
⁶⁴ David, 142
⁶⁵ Carneiro, 735
⁶⁶ Warren, 244; David, 170; Johnson-Earle, 235; Carneiro 736
⁶⁷ Uhlig, 153, 202, 214-219
⁶⁸ Diamond, 291
⁶⁹ Uhlig, 151
⁷⁰ Claessen 1984, 7
⁷¹ Mappae Mundi, 177
⁷² Saporetti, 304
⁷³ Mappa Mundi, 177
⁷⁴ Van der Poel I, 27
⁷⁵ Fischer 2, 34; Herbig, 293; Uhlig, 267
⁷⁶ Herbig, 293
⁷⁷ Herbig, 209,210
⁷⁸ Uhlig, 12
⁷⁹ Uhlig, 168; Fischer 2, 87; Warren, 168
⁸⁰ Kraus, 13, 26
⁸¹ Warren, 222
⁸² Uhli, 169, 235
⁸³ Webber-Wildavsky, 23
⁸⁴ Veenhof, 85
⁸⁵ Veenhof, 86
⁸⁶ Postgate, 1992, 214
⁸⁷ Seligman 1914, 5,6
⁸⁸ Uhlig, 25
⁸⁹ Grapperhaus 1998, 48
⁹⁰ Webber-Wildavsky, 71
⁹¹ Webber-Wildavsky, 43
⁹² Postgate, 194-196
⁹³ Webber-Wildavsky, 68
⁹⁴ Fischer 2, 195; Herbig, 444, 464
⁹⁵ David, 104
⁹⁶ Webber-Wildavsky, 69
⁹⁷ Monté ver Loren, 102-104
⁹⁸ Van Oven, 34; Ydema, 18-20; Heichelheim, 328-324; Adams 1999, 113-117
⁹⁹ Schippmann, 54

- ¹⁰⁰ Schippmann, 87
- ¹⁰¹ Schippmann, 55-60
- ¹⁰² Ydema, 81
- ¹⁰³ Ydema, 83-119
- ¹⁰⁴ Seligman 1931, 40
- ¹⁰⁵ Grapperhaus 1997, 17
- ¹⁰⁶ Drie Eeuwen Belgische Belastingen, 93; Grapperhaus 1993, 56
- ¹⁰⁷ Ydema, 98
- ¹⁰⁸ Grapperhaus 1993, 57
- ¹⁰⁹ Grapperhaus 1993 58
- ¹¹⁰ Seligman 1931, 5
- ¹¹¹ Grapperhaus 1989, 57
- ¹¹² Grapperhaus 1993, 22; Grapperhaus 1998, 17
- ¹¹³ Grapperhaus 1998, 22,23
- ¹¹⁴ Grapperhaus 1989, 217-289
- ¹¹⁵ Grapperhaus 1993, 20
- ¹¹⁶ Grapperhaus 2003, 19
- ¹¹⁷ Mann 50-79
- ¹¹⁸ Mann, 77
- ¹¹⁹ Mann, passim
- ¹²⁰ Ydema, 40
- ¹²¹ Ydema, 67,68
- ¹²² 1755-1804
- ¹²³ Ydema 1997, 17
- ¹²⁴ Mann ,21; Grapperhaus 1993, 69
- ¹²⁵ Fraly, 144
- ¹²⁶ Fraly, 216
- ¹²⁷ Grapperhaus 1993, 73
- ¹²⁸ De Feyter, passim; Vanstiphout, passim

