



AFTERWORD

Putting Together the Anthropology of Tax and the Anthropology of Ethics

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This afterword combines commentary on the chapters that make up this book with my own research on small-state, low-tax right-wing activists to bring the anthropology of tax and taxation in conversation with the anthropology of ethics. I draw on three related ways of thinking about ethics within anthropology. First, there is the recognition that “ethics invites us to see people as oriented toward historically specific visions of human flourishing—of what a life should and could be, something that is less constraining than enabling, not abstract but embodied and concrete” (Keane 2016). The positive case for taxation, of course, is made on the grounds of promoting welfare by providing various forms of support that not only tackle needs but also enable human flourishing through, for example, education and art provision. Second, and relatedly, the injunction to pay taxes often rests on a moral claim that paying taxes is ‘good’ for society

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in the Durkheimian sense—that it is “not only obligatory but also desirable” (Durkheim 1953: 45; see also Torgler and Schneider 2006: 3). However, the very positing of tax payments as moral acts seems to open up questions of a more open-ended nature that comprise the subject matter of the anthropology of ethics and freedom: what ought I to do, and how ought I to live my life? (Laidlaw 2002). Finally, a focus on tax, for the above reasons, speaks well to Laidlaw’s (2014: 3) point that “the claim on which the anthropology of ethics rests is ... a descriptive claim that [people] are evaluative.” Resistance or opposition to taxation often takes the form of justifications and evaluations of relative worth, of fairness, of the rightful role of the state, and of the uses to which tax monies are put. While these themes crop up in several chapters in this book, they are particularly salient in Anna-Riikka Kauppinen’s discussion of middle-class Christian Ghanaians’ preference for paying tithes to their churches rather than taxes to the government. This is because, they say, the church promotes both this-worldly and other-worldly flourishing, while the state is extractive and fails to provide a ‘rightful return’. It is thus ‘right’ and ‘good’ to pay tithes; the moral injunctions to pay tax can be disregarded.

My focus on ethics also serves another purpose—to bring discussions from the anthropology of ethics within the purview of politics, by which I mean arguments and debates about the distribution of wealth and access to resources and support. I do not claim that the payment of or opposition to taxes is always framed in ethical ways. However, I do want to argue that paying attention to debates, campaigns, and controversies around tax offer an important contribution to the growing field of the anthropology of ethics because they mobilize ideas about the good and right in so many different ways, as I will show by drawing on the chapters in this book, my own research, and other sources.

We can see this in way tax divides opinion, sometimes dramatically. For instance, the philosopher Peter Sloterdijk (2010) calls for an anti-tax “civil rebellion,” describing the state as a kleptocracy that permits its unproductive citizens to live off its productive citizens by undertaking Sisyphean tasks of social justice. With echoes of Nietzsche, Sloterdijk points to taxation as fueling resentment—toward the state and the poor on the part of those who are taxed and do not see why they have to part with their income, and toward the state and the rich on the part of those whom tax income supports “since they are told, and believe, that they are disadvantaged and deserve more still” (*ibid.*).

Other influential anti-taxation voices argue that making money requires taking risks, and that the rewards of such risk-taking activities should not be removed, via taxation, from those who expend their labor and their resources to gain wealth. Such a position is found among classical libertarians for whom the foundational principle of self-ownership, a kind of ‘natural’ liberty, generates unassailable rights to property. Taxation of that property, then, in pursuit of some distributional fairness is unacceptable. Tomasi (2012) further identifies

the opposition to social justice as a fixed position among liberals and libertarians when it is a planned outcome of state policy and action. In particular, they oppose the coercive use of state power (e.g., via taxation) and the justification of such use of power to advance a distributional goal that violates individuals' economic freedoms.

In taxation terms, the opposite of resentment might be identified as responsibility and/or reciprocity. If resentment is a product of one being forced to take responsibility for unrelated others, in what ways might recasting responsibility for these others as a causal consequence of one's actions and privileges work to ease such resentment and instead engender a feeling of solidarity, even of indebtedness? Thus, Mauss ([1950] 1966) argues that the wealth produced by the poor is their 'gift' to society because they receive so little of the proceeds of their labor, and in return the wealthy should reciprocate by voluntarily funding welfare. Taxation is the institutionalization of welfare by the state (Scott and Seglow 2007). It is the depersonalized return of the gift.

Approaches to taxation can also extend solidarity and responsibility beyond humans, embracing the entire planet and its ecosystems. Hence, proponents of new taxes, such as financial transaction taxes (FTT), want to "raise billions to tackle poverty and climate change, here and abroad."¹ While the specific merits of FTT are still the subject of debate, the idea that taxation can change lives and the world for the better by taking from those who have more than enough and redistributing it is a fundamental principle of a tax-supportive approach. It echoes Sayer's (2000: 99) argument that "politics is partly about the disputation of responsibilities for others and hence partly about morality, and economics is about how we meet responsibilities to others as well as our own needs."

As the chapters in this book show, paying attention to tax rewards anthropology in diverse ways. This is because attitudes toward tax are indicative of ideas about what 'society' is, what constitutes 'the public good', and where and to whom one's responsibility lies. Even if people agree that some taxation is unavoidable, there exist different views on whether the current tax regime is good or 'fair', on the gulf between 'is' and 'ought', and on the ideal balance between affordability and responsibility. This is all rendered more complicated by the relationship between what is legally mandated and what is seen as morally problematic, for example, taking advantage of tax loopholes. Also, inefficiencies that are present in most tax systems, where the right thing to do is not necessarily straightforward, can make people feel less valued, as we see in the Istrian case discussed by Robin Smith (also see Bogenschneider 2015). All of this feeds into different understandings of the role of the state: as a service provider, as extractive and unsupportive, or as responsible for the well-being of all its citizens and offering particular support to its weakest members. Taxation and discussions thereof offer us a window into the ways in which people conceptualize their own and the public/common good, the levy they feel is

legitimate to advance each, and the choice they expect to have in relation to the state's understanding of the public good and their own. Further, as the work of various political philosophers shows (e.g., Rawls 1999), tax offers a very good way of thinking about questions of freedom, justice, ownership, conceptions of the good, and even happiness. It is therefore a fertile discipline for the exploration of issues of great interest to the growing field of the anthropology of ethics.

In sum, putting together the anthropology of ethics and the anthropology of taxation is productive because, as the chapters in this book show, discussions about tax and taxation often hinge on the 'shoulds' and 'should nots' of state practice, citizen-state relations, citizen-citizen and citizen-world relations, ownership, and responsibility. These are not necessarily always the subject of discussion or contestation, becoming explicit only at certain times or kept at a constant simmer by groups with particular political aims. This includes, as I discuss below, those who wish to reduce the scope of state activities, often by questioning the imposition of particular taxes.

Taxing 'Bad Choices'

I conduct research among the membership of a self-proclaimed "non-partisan, centre-right, libertarian pressure group," which I shall call Friends of Freedom. Actually, most members identify themselves as economically to the right, rather than to the center right. That is to say, they believe in the freedom of markets, a small state, and low taxes. Many make specific criticisms of the UK tax system including its complexity, which they would like simplified. Some argue that the poorest face the largest tax burden, mainly because of value-added tax (VAT). This claim is justified. According to a report published by the Equality Trust, "a household in the bottom 10% pays 43% of its income in tax, while the average household and a household in the top 10% both pay 35%" (Power and Stacey 2014: 5).² This unfairness, as the Friends of Freedom see it, of the tax regime, which hits the poorest hardest, serves to buttress their own calls for lower taxes. However, a number of taxes to which they object (e.g., higher-rate income taxes and inheritance taxes) are not payable by the UK's poorest households.

Particular taxes also come under fire in their efforts to uphold individual freedoms and, consequently, to limit the state's role in seeking to influence people's consumption and lifestyle choices. This accounts for their strong opposition to so-called sin taxes—a term I first heard at a 2016 Friends of Freedom event in a panel against the sugar tax.

Introduced in the UK in April 2018, the sugar tax charges drink manufacturers a fixed levy per liter depending on the quantity of sugar per liter contained in the drink. The tax is controversial. Proponents argue that even the prospect of the tax encourages drink manufacturers to cut down on the amount of sugar

in their products. If the amount of sugar remains unchanged, it is hoped that the higher cost will depress consumption. Detractors counter that such a tax is regressive, affecting poorer consumers the most. Campaigners for individual liberties have a further objection to the sugar tax, arguing that it punishes individual choice. I describe below a panel on the sugar tax held in 2016 by Friends of Freedom at their annual residential meeting.

All three panelists opposed the sugar tax, mainly as a threat to individual freedom, but also as ineffective and punitive. As one panel member put it: “We know that taxing tobacco and alcohol does not stop people from smoking or drinking. Why should we assume that a tax on sugar will stop people buying sugary things? Sin taxes do not change habits. They exist to generate revenue, and hit the poor hardest. It is patronizing and unfair. People should be free to take responsibility for themselves.” This speaker was pointing out, to general approbation, that a person owns his or her body, and that trying to influence or punish what he or she chooses to do with it is an illegitimate displacement by the state of individual responsibility and freedom. The state mistakenly assumes that people can make the ‘wrong’ choices, whereas a person should be free to make any choice and to take responsibility for it.

However, there were some dissenting voices. One elderly man argued that sugar was addictive and that the consequences of its consumption are manifest, both visually among the general public and in public health statistics. Should not its consumption be discouraged, via taxation if necessary? He was greeted with a low rumble of general disbelief and even some discreet ‘boos’. All three panelists responded. The first, the head of a leading low-tax campaign, brought up what he described as a well-known fact that the burden of indirect taxes is highest on the poor. The sugar tax would make the poor poorer. Another panelist added: “It is hard enough to be poor. Should the government take even their few pleasures away? After all, a few extra pence will not stop the well-off from carrying on buying and eating sweets and consuming soft drinks.” The next commentator agreed that sugar was a problem but opposed the sugar tax. He thought that shops should be banned from placing confectionary strategically in shopping lanes and at checkout registers. He also mused about the introduction of legislation ensuring health warnings (as on cigarette packets). The panel disagreed. Corporations should be free to package products and shops should be free to sell them in the ways that suited their purposes, and it was up to people to restrict themselves if they wanted to. Individuals should bear the risks and responsibilities of making their own decisions.

One way of understanding the opposition to the sugar tax (and similar taxes on consumer goods at the point of sale or manufacture) is to see it as a way of questioning the reach of the state and as a means to limit its scope and domain of action. This extends far beyond taxation, as a conversation with an ardent free-marketeer revealed. I was suggesting that public health campaigns and the

active discouragement of unhealthy consumption by the state were legitimate in the context of the state-run National Health Service (NHS). His response was unequivocal: “The NHS should be privatized. The state has no business running a health service that can be provided by the market. In a privately run health care system, the state will not be trying to influence consumer habits. People will do as they like and access the health care they need and can afford. They would take responsibility for themselves.” In other words, a health service that is free at the point of care and protected from competition runs counter to the free market ideal that nothing that could be provided by the market should be provided by the state through general taxation. Opposition to a single tax can thus be harnessed to a radical political vision.

While it is important to pay attention to vested interests that oppose certain taxes, here I want to emphasize that many of my interlocutors understand their opposition to tax as ethical—they are fighting to curtail the influence of the state and what they see as the growing and illegitimate reach of its coercive prescriptiveness about what is good and right for people. Indeed, by the logics that low-tax campaigners mobilize, their opposition to taxes that they identify as constituting directive control by the state is always ethical. It boils down to the belief that states should do less and therefore should require less money from citizens. The state should be smaller, and taxes should be lower.

Discussions on even a single tax clearly speak to some core issues in anthropology, for example, the art of government and the reach and legitimacy of techniques of power. The sugar tax, like associated public health campaigns, opens up the question of biopower and biopolitics. At one end of the scale, it is concerned with the regulation of populations through interventions into general health, mortality, and morbidity. At the other end of the scale, it involves the manipulation and control of individual bodies through pricing mechanisms. Foucault (2008: 21n3) argues that understanding liberalism is crucial for understanding biopolitics because liberalism “consists in the maximum limitation of the forms and domains of government action.” Indeed, it is precisely in this vein that the opposition to the sugar tax is framed.

The anti-sugar tax campaign also echoes a classic liberal understanding of freedom as separable into positive and negative senses (Berlin 1969). While the positive sense of freedom focuses on ‘freedom to’, the negative sense of freedom focuses on ‘freedom from’, asking “what is the area within which the subject—a person or group of persons—is or should be left to do or be what he is able to do or be, without interference by other persons?” (ibid.: 121–122). Being free in this sense, Berlin states, is “not being interfered with by others. The wider the area of non-interference the wider my freedom” (ibid.: 123). In terms of the role of the state in constraining individual liberty, Berlin suggests that the questions to ask are “how far does government interfere with me” (ibid.: 131) and “what am I free to do or be?” (ibid.: 130). The focus is on individual choice

and decision making rather than on the collective good. Indeed, several people with whom I work support—and some actively invoke—the enlargement of negative freedoms.

This upholds their ideological focus on the individual as the locus of responsibility and agency. Within this way of thinking, individual decision making should ideally be according to a calculus that maximizes gain and minimizes risk. Those who choose to act in risky or non-optimal ways are making a choice for which they have to take responsibility. The state should neither interfere in this choice, nor use tax revenues to mitigate the effects of it. Such a view does not problematize choice or take into account the power of advertising, the manufactured natures of desire, existing inequalities, or historical drivers of consumption. This flattens scale in a way that Gershon (2011) identifies as ‘neoliberal’. All actors, no matter their size or condition, are imagined to be equivalent in their abilities to maximize advantages and manage risk. Indeed, it is incumbent on each actor to do so. No one, including the state, should constrain the actions of the individual if such actions directly affect only him or her. Thus, while campaigners for individual freedoms accept the ban on smoking in enclosed public spaces because of the dangers of second-hand smoke, they argue that such a ban should not be extended to e-cigarettes, which do not produce smoke, even if proved to be harmful to the user. In sum, the state should not attempt to direct a person to lead a better life (as defined by the state), but it can act to protect others from someone’s choices when necessary.

While it is the case that most of my interlocutors push for low taxes and argue for the reduction of the welfare state, a number of them agree that some welfare provision is necessary. But, they add, not to the extent that one can live comfortably without needing to work and take responsibility for one’s life. They also oppose being forced to support, through taxation, those whom they characterize as “undeserving” (people who will not work or try to help themselves). They prefer to engage in (sometimes quite substantial) acts of philanthropy toward individuals who are willing to work hard to overcome unavoidable circumstances of birth and location. Others, including climate change skeptics, strongly oppose taxes on fossil fuels or tax rebates on renewable energy sources.

In other words, discussions about tax open up questions about priorities, choice and volition, differentiations between the deserving and the undeserving, and worldviews with their consequent politico-ethical positions. This is why an anthropological focus on how groups like Friends of Freedom think about different taxes, their campaigns relating to these, and the way in which such campaigns intermesh, putting forward broader visions of how the British state should work, is so important. Such a focus also opens up the pragmatics, logics, and ethical underpinnings of particular choices, techniques of persuasion and pedagogy, activist strategies and their results, as well as engagement with opposing or compromise positions. Because everyone pays or benefits

from taxes, at least in theory everyone can feel or be made to feel that it is they who are paying the price for welfare, immigration, health, development interventions, and so on.

In my work with economic right-wingers, I seek to answer questions that include the following: How does a right-wing philosophy of tax develop on the ground? How do debates about taxes feed into larger ideas about how politics ought to be organized? What projects of pedagogy and persuasion underpin attitudes toward tax and influence citizen-state and citizen-citizen relations? Of course, these questions do not apply only to the right. By way of contrast, I now turn to a prominent advocate for taxes, one with whom several right-wingers of my acquaintance ardently disagree.

In his book *The Joy of Tax*, Richard Murphy (2015) argues that governments do not *have* to tax, but choose to do so in order to achieve their agreed-upon goals. This changes the debate on taxation, turning it from a coercive payment that must be made to a discussion on what governments are mandated by their citizens to do within an economy. A fair tax system, that is, one that emerges consensually and with a clear understanding of how economies work and what government can and should do, Murphy argues, can bring about a better society.

Clearly, for Murphy, tax is not only central to state-citizen relations, but also a matter of ethical concern. This is rather different from the individual and market-centered focus of economic right-wingers, who see taxes as inimical to the free flourishing of both. However, what is interesting is that Murphy too does not support the sugar tax. While he thinks it is incumbent on the state to target behaviors that cause harm to oneself and incur a social cost, taxation may not be the best way to change consumer behavior toward price inelastic commodities such as sugary drinks. As Murphy (2019) puts it: “Tax is a fantastic tool [but] it is not the answer to every problem.” In other words, one does not have to subscribe to small-state, low-tax ideologies to oppose particular taxes or particular attempts to tax. Such an opposition may be pragmatic, like Murphy questioning the effectiveness of a sugar tax, or it may be on ethical grounds—to what extent should the state punitively tax people’s choices, impinging on their freedom to lead their lives as they want?

What to Pay or Not: Reflections, Justifications, and Opportunities

One’s ability to exercise ethical freedom, that is, to exercise the freedom to live one’s life in ways that one identifies positively as good or right, is caught up in extant relationships with individuals and institutions and must respond to existing ideas about what constitutes moral behavior (see Venkatesan 2023). Because the payment of taxes is often cast as a moral obligation, justifications

for the non-payment of taxes and opposition to particular forms of taxation are also often ethicized, by which I mean people either provide reasons for why things ought to be organized differently or counter with negative evaluations of the state, which in their view is not doing what states ought to do, or is doing too much. For these reasons, they insist on their ethical freedom to oppose a tax-based morality.

This is clear from Matti Eräsaari's chapter on a Finnish timebank's resistance to the state's insistence on taxing 'whiles', the timebank community's currency of hour-long stretches of work. Their objection is two-fold: first, the tax authority's attempts to collect timebank taxes in euros, and, second, its efforts to differentially tax individual members' 'whiles' on the basis of their occupations. Such differentiation runs counter to the timebank's ethos, which values all members (or at least their time) equally within the framework of the timebank no matter how their labor is valued externally. Eräsaari shows how the timebank sees its long-running dispute with the tax authority as "a moral issue": while the timebank looks for parity, the state imposes difference. It is telling that Eräsaari does not report that his timebank informants have a problem with taxes per se. Indeed, he reports widespread condemnation of tax avoidance and satisfaction with the welfare state provision that taxation enables in Finland. That is, people feel that they get back something valuable for what they put in.

Middle-class Christian Ghanaians in Accra (Kauppinen) have a different problem. They do not mind making monetary payments, nor do they insist on parity, but they would rather make these payments as tithes to their churches than as taxes to the state. They argue that the government wastes tax contributions rather than productively utilizing them to benefit the country and its citizens. Church tithes, by contrast, reap returns in the form of both "infrastructural development" in schools and hospitals and "unexpected rewards and divine favor." Kauppinen argues that her interlocutors' notion of "the public good" lies somewhere between the state and "God as the ultimate sovereign," with the latter considered more rewarding of fiscal contributions than the former. One might also presume, although Kauppinen does not tell us, that their notion of a public whose welfare is a matter of importance is restricted to co-religionists. Also concerned with the good and with what seems to be a similarly circumscribed public are the self-employed members of an anti-capitalist cooperative in Barcelona, about whom Vinzenz Bäumer Escobar writes. Cooperative members seek to avoid paying taxes not necessarily because they think the state is corrupt, but because they question the very legitimacy of the state. Instead, they strive to pool resources in what Bäumer Escobar refers to as "fiscal commons" to create "semi-public goods" that benefit all members.

A focus on taxes allows us to think through the constitution of the 'public' in different places and at different times. While tax moralities often mobilize imaginary communities (the nation-state, humanity), ethicized tax opposition

may mobilize smaller publics: church groups, cooperative societies, or time-banks. Because people have different ideas about who matters and why, constituting ‘us’ or the ‘public’ in different ways, the question of what constitutes the ‘public good’, as well as the relationship between personal (‘my’ or ‘our’) and public good, and how people seek to achieve them forms a fertile field for study. Anthropological attention to these dimensions of tax practices and attitudes moves us beyond what Silvestri (2015) identifies as “the most common theories of taxation—benefit-cost principle and ability-to-pay principle—usually meant as attempts to answer the demand for tax justice [and] the issue of freedom in taxation as a problem of legal-political and economic obligation.”

Disentangling private or vested interests from ethicized objections to specific taxes or taxation is tricky. Bäumer Escobar and Kauppinen are careful to show that self-interest does, to some extent, motivate their interlocutors. We see this also in Smith’s discussion of Istrian business owners, albeit with a focus on one’s worth as a valued and value-producing citizen. These business owners argue that the state does not have their best economic interests at heart in the way it collects VAT. Their argument is not with the tax, but with its method of payment: VAT is collected at the point of sale whether or not customers have paid for their goods. The government enforces “the payment of the tax but not the payment for the goods being sold.” In an economy where payments are deferred, not only does it show lack of care for businesses, it also makes it difficult for Istrian business owners to be the good economic citizens that they see themselves as and want to be.

It would be a mistake to consider approaches to taxation as being driven by purely ethical evaluations. As Smith shows, opposition to taxation may be based partly on economic grounds. Equally, people may approach taxes pragmatically. Miranda Sheild Johansson’s and Dora-Olivia Vicol’s chapters show us that tax can be a matter of complex calculations as people work out whether it is worth their while to pay taxes or remain under the tax radar. As they show, paying taxes can help precariously positioned people maximize their opportunities. In Sheild Johansson’s analysis, we see that, ironically, paying property taxes to show that one is a property owner becomes a way to keep the state at bay. Both Vicol and Sheild Johansson are quite clear that such calculations are not based on simple models of reciprocity—that is, whereby taxpayers expect to receive the equivalent of their tax payments in services and other benefits from the state. Rather, people work out how taxes may give them a foothold in relation to the state such that they can create for themselves the conditions to enact their purposes, whether it is laying claim to a house or land or securing one’s continued right to live and work in a place. While these are pragmatic approaches to tax, they are rooted in attempts to secure the means to lead a good life as a particular kind of person in a particular place and time. Importantly, from an ethical perspective, they show how people can use taxes

to make the state do what they feel it ought to do—guarantee property rights (Sheild Johansson) or guarantee the right to work and access related rights (Vicol). They also use taxes to negotiate a space for themselves that is within the state, yet also guarantees a certain legitimate independence from a punitive, invasive, or corrupt state. In other words, paying attention to how people strive to pay particular taxes can reveal the aspects of the state they value and those they seek to keep at arm's length.

Interestingly, Vicol argues that it is quite difficult for her Romanian informants to become taxpayers. They have to collect and maintain huge amounts of paperwork, fill in forms, and often end up seeking help to navigate the bureaucracy involved in showing that they are legitimate workers. This goes hand in hand with their own attempts to show their moral qualities as good workers. They want to be recognized, not only because this secures some kind of status as quasi-citizens with a right to stay and work in the UK, but also because the payment of taxes is evidence that the person in question is the right and desirable kind of person, one who is worthy of remaining in the country and working. Of course, right and good are not moral concepts for the state, but they can be mobilized when one is facing eviction or needs to take action against employers who do not pay, or underpay. It enables claims precisely because one is legitimate. In the Bolivian case, Sheild Johansson also shows that paying the taxes that her informants want to pay (again, not because this is the good or right thing to do, but because it enables claims making) is not easy, taking much time and energy.

Several of the chapters—those by Sheild Johansson, Smith, Vicol, and Eräsaari—lead us to ask questions about institutions that are set up to collect taxes—their mandate, their institutional culture as well as employee culture and morale, their frictions with other state departments and with the government of the time. Other ethnographic accounts, such as Kauppinen's, Bäumer Escobar's, and my own, reveal how taxation becomes a route to question, if not the legitimacy of the state form, the scope of state activities.

Conclusion

The anthropological neglect of taxation is puzzling, and this book productively makes the point that tax is a rewarding field of study for anthropologists, and for a number of reasons. I myself came to tax from an initial focus on freedom as an emic concept. The centrality of tax to competing visions of what the state can and should be became a topic of investigation in its own right, and now I find tax fascinating. To conclude, I want to make the strong point that a rich and detailed ethnographic study of tax can, as these chapters show, inform core anthropological concerns that include conceptions of the good life,

property, the gift and reciprocity, the state and society, and imagined national and global communities. It can also advance the anthropology of ethics, while addressing the charge that the ways in which this subfield poses questions and its subject matter often filter out the political (see, e.g., Fassin 2014; Venkatesan 2015). It can do so by making a grounded contribution to important discussions on freedom, justice, and responsibility that have hitherto been mainly confined to political philosophy. An anthropological study of people's engagements with tax regimes, ideologies, and practices can go beyond both medialed populist and legalistic/economistic understandings of tax and taxation to reveal the ways in which different kinds of taxpayers negotiate the complex terrain that falls between culturally and structurally derived dispositions, personal benefit, and moral and ethical understandings of what is owed to others and what is or should be owed to oneself. It can also reveal what people expect of the state, how they seek to shape the state and thence society, and whether (or not) they are able to negotiate a space for themselves and their projects within the larger polity.

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Notes

1. A political lobbying group of civil society non-governmental organizations, known as the Robin Hood Tax, has proposed a tax package to accomplish these goals. See <http://robinhoodtax.org.uk/>.
2. Founded in 2009, the Equality Trust is a registered charity in the UK that aims to improve the quality of life by “reducing socio-economic inequality” (<https://www.equalitytrust.org.uk/>).

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