Historical Development of Taxation From Ancient Times to Modern Day: Implications for the Future

David Kerr
University of North Carolina at Charlotte

Dennis Lassila
Texas A&M University

Katherine Taken Smith
Texas A&M University-Corpus Christi

Lawrence Murphy Smith
Texas A&M University-Corpus Christi

This study examines the history of taxation, specifically how taxation was used over the centuries by major world civilizations. This study provides a comprehensive review of past and more recent studies, spanning the full length of tax history using a quasi-empirical approach, thereby offering a unique contribution to the academic literature. Theoretical foundations include Adam Smith's Canons of Taxation, benefit theory, ability theory, and tax assignment theory. Implications are drawn for the future of taxation. Findings suggest that various forms of taxation played a critical role in amassing resources necessary to build and sustain world empires and republics. Implications are that this will continue. Excessive taxation was included as a factor in the downfall of some empires. World history might have taken a notably different direction without the revenues accumulated via taxation. Results will interest tax policy makers, academic tax researchers, law professors, and others concerned with the historicity of taxation. Results can also be used by accounting and legal educators.

Keywords: taxation history, tax types, empires, republics, civilization

INTRODUCTION

This study of the history of taxation focuses on the implementation of taxation across the centuries by major world empires and republics. The empires and republics are viewed longitudinally from ancient times to the Middle Ages to modern times. This study aims to identify the different types of taxation used over time and clarify the important role of taxation in securing the resources necessary to build and sustain world empires and republics. Implications are drawn for the future. To achieve its purpose, this study makes a comprehensive review of past studies and more recent studies, spanning the full length of tax history, thereby offering a unique and valuable contribution to the academic literature. Results will be useful as a foundation for future research regarding tax history. Also, results will be useful pedagogically for accounting and legal educators who wish to provide students with a brief history of taxation.

Prior studies have examined how tax policy is formulated (cf. Finley & Ribal, 2019; Maroney et al., 2012; Swanz, 2012) and its effect on financial reporting (e.g. Morton, 2018); other studies have examined tax policy in one or a few connected countries (cf. Vosslamber & Yong, 2023; Lin et al., 2012; King, 2009; Omer & Shelley, 2004; Weisman, 2004); and other studies have examined tax policies' impact on specific industries or firms (cf. Peter, 2019; Kehoe & Greenhalgh, 2019; Cortese, 2011). The current study extends the literature by examining taxation from a broad historical perspective, from the earliest major world empires and republics to the modern day. Tax history knowledge can help those studying taxation to understand the development of tax systems and the reasons for their complexity. Samson (1997) urges that "tax history be included as part of the introductory tax course" (p. 82). Findings of this study will be meaningful to tax policymakers, academic tax researchers, historians, and others interested in the history of taxation.

THEORETICAL FOUNDATIONS AND RESEARCH QUESTION

Academic tax researchers and economics researchers have used various theoretical perspectives to examine the formulation of tax policies and practices. In his seminal work, *The Wealth of Nations* (Smith, 1776), Adam Smith describes four basic principles of appropriate tax policy, which are typically called the Canons of Taxation: (1) equity, (2) certainty, (3) convenience, and (4) economy. The Canon of Equity refers to people paying a proportional revenue share. The Canon of Certainty requires that taxes be clear and obvious. The Canon of Convenience means that timing and form of payment be expedient for taxpayers. The Canon of Economy requires that the cost of tax compliance be minimal. Smith's Canons have been extensively cited tax literature (cf. Quickonomics, 2023; Soyode & Oyedokun, 2019; Lynn, 1976).

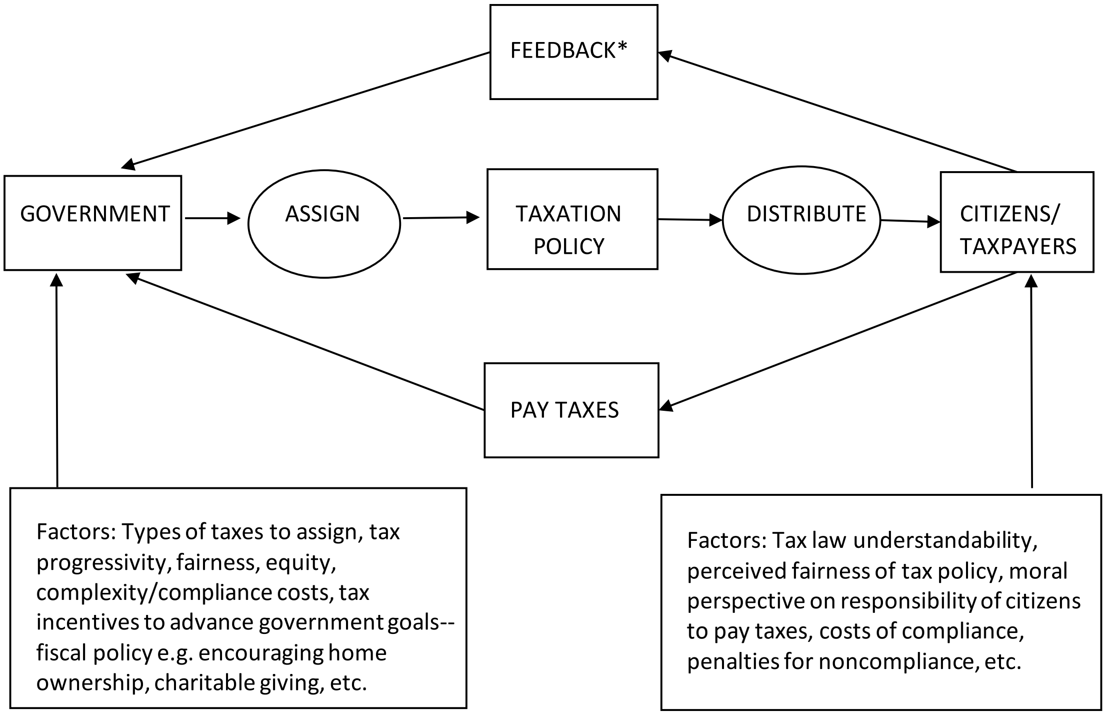
In addition to Smith's Canons, there are several prominent theories related to taxation. For example, under the benefit theory, a taxpayer's level of taxation is determined automatically in proportion to the benefits received from the government (cf. Lindsay, 2019; Buchholz & Peters, 2007). Under the ability theory, taxation levels are determined by the taxpayers' capability to pay (cf. Pigou, 2014; Pigou, 2013; Pigou, 1920). Under voluntary taxation theory, paying taxes is a voluntary act. People can pay and are not forced to pay (cf. Kirchler et al., 2008). Under tax assignment theory, the total amount of taxation is broken down into its components at different levels of government (cf. Liberati, 2011; McLure, 2001).

McLure (2001) describes how tax assignment theory and practice "depend on history" (p. 339). Tax assignment theory suggests that the means and amount of tax depends on that government's financial needs. The theory of tax assignment involves answering four questions in addition to which level of government is receiving revenue from a certain tax: (1) which level decides on the types of taxes that are to be imposed by a particular level, (2) which level defines the tax bases, (3) which sets the rates of tax, and (4) which is going to administer particular taxes.

The above theories, in particular, Smith's Canons, offer a foundation for understanding the types of taxes implemented across time, which is the focus of the current study. This study reviews the history of taxation across multiple countries spanning the centuries, the full length of human civilization. This overarching approach provides an overview of the implementation of taxation by diverse countries, each with its unique culture, governmental structure, and role in history.

In every country throughout history, a major goal has been to optimize the tax system to efficiently and effectively acquire the financial resources required to maintain a country's existence and facilitate growth and progress. In addition, an important objective of the tax systems in many countries and empires throughout history has been to raise sufficient money and other resources to create armies, maintain and enhance military power, and wage war. There is evidence that at least some countries levied harsh and even confiscatory taxes upon some of their subjects, particularly peasants. Such practices by specific empires are included in the following discussion. Figure 1 depicts the process of taxation, which offers a theoretical perspective on how taxes would be assigned in the empires and republics covered in this study.

FIGURE 1
THE PROCESS OF TAXATION


FEEDBACK*
GOVERNMENT
ASSIGN
TAXATION POLICY
DISTRIBUTE
CITIZENS/ TAXPAYERS
PAY TAXES
Factors: Types of taxes to assign, tax progressivity, fairness, equity, complexity/compliance costs, tax incentives to advance government goals--fiscal policy e.g. encouraging home ownership, charitable giving, etc.
Factors: Tax law understandability, perceived fairness of tax policy, moral perspective on responsibility of citizens to pay taxes, costs of compliance, penalties for noncompliance, etc.

Note: *Feedback includes electing government leaders in democracies, democratic republics, and constitutional monarchies.

Understanding the history of taxation can be beneficial in present-day tax-policy making. “History also can set the stage for understanding how and why the tax law may evolve in response to future changes in taxpayer behavior, in society, in economic conditions, or in political circumstances” (Samson, 1997, p. 82). Knowledge of tax history benefits tax policy makers, concerned citizens, and others who can contribute to forming tax policies that fit current situations and thereby possibly avoid pitfalls of the past.

Historically, a popular approach to tax policy follows the standard theory of optimal taxation, which considers how a tax system can maximize social welfare within designated constraints. In this research stream, a social/tax planner is a utilitarian who seeks the highest overall utility of all the individuals in a society (cf. Mankiw et al., 2009; Stiglitz, 1987). For example, a tax policy dilemma associated with tax optimization theory, which is a utilitarian approach, is tax progressivity. Specifically, a key question is to what extent does an increase in the marginal tax rate encourage tax avoidance and tax evasion and discourage an individual from making an effort to earn more income. (cf. Sbroiavacca, 2018; Mirrlees, 1971; Seligman, 1909). Fairness and unfairness of various tax approaches, including the progressivity issue, have been debated centuries. The study uses a quasi-empirical approach (cf., Hayes & Sellers, 2000; Cua, 1978) to assess past research, including archival and archeological evidence, and thereby reach conclusions and implications regarding the development of taxation across millennia and draw implications for the future.

Based on the above, the research question posed by this study is as follows:

RQ: *In what ways has taxation changed from ancient times to the present day?*

ANCIENT TIMES: EMPIRES AND REPUBLICS BEFORE AD 500

Generally, history is divided into three time periods, ancient times (before 500 AD), the Middle Ages (500 to 1500 AD), and modern times (after 1500 AD) (Encyclopaedia Britannica, 2022). This section describes tax policies and practices in major empires and republics that began before AD 500. We begin with the earliest civilizations, which developed in Mesopotamia in southwestern Asia. Table 1 lists the start and end dates for the Mesopotamian empires and other nations examined in this study. Table 2 lists the types of taxes used in these empires and nations.

TABLE 1
LIST OF SELECTED EMPIRES AND REPUBLICS

Empire/Republic	Start	End	Span
Sumerian Empire	4500 BC	1900 BC	2600
Ancient Egypt	3300 BC	332 BC	2968
Assyrian Empire	2500 BC	911 BC	1589
Babylonian Empire	1900 BC	1600 BC	300
Greece	776 BC	146 BC	922
Achaemenid (First Persian) Empire	538 BC	330 BC	208
Roman Empire	27 BC	476	503
Byzantine Empire	330	1453	1123
Republic of Venice	697	1797	1100
Ottoman Empire	1299	1922	623
Ming dynasty	1368	1644	276
Tsardom of Russia	1480	1721	241
British Empire/UK	1588	ongoing	-
Kingdom of Prussia	1701	1871	170
Russian Empire (Romanov)	1721	1917	196
United States	1776	ongoing	-
Napoleonic Empire	1804	1815	11
Australia	1915	ongoing	-

Sources: Horesh, N. (2021). Empires in World History: Commonality, Divergence and Contingency. London, Palgrave Macmillan; Carlson, R. H. (2005). A brief history of property tax. Fair and Equitable, 3(2), 3-9; Wikipedia (2022). List of Empires. Retrieved from en.wikipedia.org/wiki/List_of_empires; Roberts, J. M., & Westad, O. A. (2013). The History of the World. Oxford University Press, USA.

TABLE 2
EMPIRES AND REPUBLICS: KEY TAXES USED

Empire/Republic	Key Types of Taxes
Sumerian	Temple tax, tithes, property tax, labor tax, and tribute.
Ancient Egypt	Grain tax, taxes on goods and livestock, inheritance tax, and tribute.
Assyria Empire	Temple tax, tithes, property tax, labor tax, and tribute.
Babylonian Empire	Temple tax, tithes, property tax, labor tax, and tribute.
Greece	Import and export fees, immigrant tax, soteria (deliverance tax on wealthy).
Achaemenid (First Persian) Empire	Tribute, poll tax, transportation tax, tax on land, sales tax, sales tax on slaves, military service requirement.
Roman Empire	Sales tax, land tax, poll tax, inheritance tax, tribute.
Byzantine Empire	Land tax, hearth tax, land surtax fees, custom duties, tribute.

Republic of Venice	Per capita tax on assets, per community tax on land and other assets, poll tax, duty on production, duty on consumption, duty on import/export/transportation of goods, military service requirement.
Ottoman Empire	Personal tax, trade taxes, production taxes, profits tax, road labor tax, mine extracts tax, stamp tax, and fees.
Ming Dynasty	Land tax, consumption tax, proprietorship tax, service to government based on one’s vocation.
Tsardom of Russia	Sales tax, tavern tax, bathhouse tax, beard tax, tolls, and tax on horses, drinking water, boots, and hats.
British Empire/UK	Property tax, income tax, duties, customs, excise tax, capital gains tax, inheritance tax, playing cards tax, excess profits tax, and Value Added Tax.
Kingdom of Prussia	Community tax, excise tax, grist tax, poll tax.
Russian Empire (Romanov)	Poll (head) tax, consumption tax, land tax, tax on interest, tax on business income, surcharge on “extra” corporate profits, personal income tax on corporate directors.
United States	Tariffs, Excise tax, income tax, sales tax, property tax, estate (death) tax.
Napoleonic Empire	Land tax, income tax, property tax, services tax, trades licensing tax, levies (goods entering towns), taxes on products e.g. salt, tobacco, and alcoholic beverages.
Australia	Income tax, tax on the provision of goods and services, excises and levies.

Mesopotamian Empires: Sumeria, Assyria, Babylon

The word “Mesopotamia” derives from a Greek word that means “between rivers,” denoting the land between the Euphrates and Tigris rivers. However, the region is also generally defined as the area currently encompassing most of Iraq, eastern Syria, and southeastern Turkey. Among the early empires located in Mesopotamia were the Sumerian Empire (4500 BC to 1900 BC), Assyrian Empire (2500 BC to 911 BC), and Babylonian Empire (1900 BC to 1600 BC). The earliest examples of Mesopotamian writings include documents connected to business dealings, which includes the temple tax, tithes, property tax, labor tax, and tribute (cf. Jursa & Levavi, 2021; Kleber, 2021; Pecírková, 1987; Green, 1984; Goodblatt, 1979).

The scribes of ancient Mesopotamia are considered the ancestors of modern-day accountants. Beginning there approximately 6,000 years ago, temple scribes used clay tablets to maintain financial records, including the temple tax (Axtell et al, 2017; Carmona & Ezzamel, 2007; Oppenheim, 1944). Many accounting studies have examined the origins of accounting traced back to ancient Mesopotamia, such as Axtell et al. (2017), Macve (2015), Pollock (1999), Garbutt (1984), and Keister (1963, 1965).

In the ancient Mesopotamian empires, the main emphasis of taxation was on land and related production value. Preceding use of currency, a tax could be paid with a percentage of the land’s crop yield (Carlson, 2005). A tax could also be paid through corvée labor, in which unpaid labor was exacted instead of currency. This forced labor was often used in constructing public roads (Kleber, 2021). The timeline shown in Table 3 identifies the use of clay tablets by temple scribes to record the temple tax as the first among key accounting and financial reporting events.

TABLE 3
TIMELINE OF KEY EVENTS REGARDING ACCOUNTING AND TAXATION

4000 BC	Archeological findings in lower Mesopotamia show that scribes accounted for temple tax/income on clay tablets.
3000 B	Evidence of tax collecting found in Ancient Egypt, known as the Shemsu Hor in which the king traveled the country and collected portions of crops as taxes.
600s BC	One of the earliest inheritance taxes is established in Ancient Egypt under which property transfers by inheritance were subject to a 10 percent tax.
538 DC	The Achaemenid Empire implements a taxation system based on “tributes” received from each geographic region in the empire.
521 BC	Darius I imposes a “poll” tax on individual subjects of the Achaemenid Empire.
33 AD	Jesus of Nazareth affirms a citizen’s duty to pay taxes: “Render to Caesar the things that are Caesar’s, and to God the things that are God’s.”
60	The Bible describes internal control procedures such as the use of accounting reports to monitor a steward's performance (Jesus’s parable of the ‘unjust steward’) and dual custody of assets (Apostle Paul’s handling financial gift).
300s	The Byzantine Empire begins to rely on land tax as a dominant form of taxation.
1086	William the Conqueror’s Doomsday Book is compiled, providing detailed information about England and Wales from which taxes were levied.
1300s	The Ming Dynasty begins implementing a taxation system described as at least as complex as the system used in the modern-day United States.
1494	Friar Luca Pacioli authors first printed book on double-entry accounting.
1531	The Ming government’s Single-Whip Reform begins, many elements of which can be found in current-day taxation systems.
1600s	Various temporary “extraordinary” taxes, such as a military subsidy, are imposed and never rescinded, becoming ordinary permanent taxes.
1773	Boston Tea Party, a protest against the tax on tea.
1792	New York stock exchange established.
1800s	“Audits” of Prussian Kingdom’s tax system improve efficiency of tax collection.
1851	In the Kingdom of Prussia, taxation of each citizen’s income begins, using a rate of three percent. This was a forerunner of the modern-day progressive income tax.
1861	A stamp tax was established in the Ottoman Empire requiring that documents used for business must bear stamps for which fees were assessed.
1855	Taxation of interest-bearing deposits and securities began in the Russian empire.
1886	In the Ottoman Empire, the profits tax on profits earned by people in commerce was expanded to apply to wages, making this tax one of the first income taxes.
1913	The 16th Amendment to the U.S. Constitution established the federal government’s right to tax income.
1915	Federalization of British Colonies on the Australian continent, creating the Commonwealth of Australia.

Adapted from: Smith, L.M. (2021). Timeline of Key Events Regarding Accounting and Financial Reporting. Available at: bit.ly/accounting-timeline. Used by permission

Ancient Egypt

Ancient Egypt is one of the world’s earliest civilized societies and longest surviving under its own leadership. The history of ancient Egypt can be viewed in terms of two dynastic periods and three periods of kingdoms. The early dynastic period was from about 3300 to 2700 BC and the late Dynastic period from about 1080 to 332 BC when Alexander the Great conquered Egypt (McGregor, 1956). Brooks (2020a) and Ezzamel (2002a) indicate that there were three separate periods of kingdoms: 1. The Old Kingdom (2700 to 2200 BC) when the great pyramids were built; 2. Middle Kingdom (2040 to 1782 BC); and 3. New Kingdom (1550 to 1080 BC) when the conquests of foreign lands took place. There was an intermediate period between the time of the Old and Middle Kingdom periods, one between the Middle and New Kingdom periods and one following the end of the New Kingdom. Finally, there was a late period following the Third Intermediate Period. Evidence of tax collectors can be found dating back to the early dynastic period, about 3000 BC. The world's first inheritance tax might be traced to the 7th century BC in Egypt (McGregor, 1956).

An annual event that began during the early dynastic period was an event called the Shemsu Hor (following of Horus), also known as the Egyptian Cattle Count (Mark, 2017). During Shemsu Hor, the king and his retinue would travel throughout the country and collect portions of the crops as taxes. Egypt was divided into districts (known as nomes) further divided into provinces. The king visited each province to personally collect the taxes. This method of tax collection continued until Alexander the Great's conquest. The Ancient Egyptians taxed grain, cooking oil, livestock, beer, other farm produce, and handiwork.

Starting during the Middle Kingdom period and on into the New Kingdom, the collection of taxes became decentralized. Taxes were collected and transported by scribes, who were Egypt's official writers and record keepers. Kantary (2011) and Ezzamel (2002a) indicate that the scribes were responsible for an extensive accounting of the quantity and value of goods collected (when more than one type was collected, a value was established in the monetary unit, *Debens*). Much of Egypt's economy was based on redistribution of goods to elements of society, including payments to state employees and activities. During the Third Intermediate Period and the Late Period, taxes became so heavy that many subjects fell into debt and some would sell themselves into service offering their time and labor to pay their taxes. This is evidence of a harsh or even confiscatory tax system.

The Greek Empire

The Greek empire traces its beginning to 776 BC, the year of the first Olympic Games (cf. Dowden, 2010; Finkelberg, 2006). Public speeches about politics and taxation in Ancient Greece are much the same as they are today, including the common lament that "other people try to avoid taxation" (Lyttkens, 2012, p. x). The profound event occurring in Ancient Greece was that a government developed over time that was unique for its time, a democracy. Greece holds a special place in history, as it is generally regarded as the starting point of Western Civilization (Thornton, 2002).

The Athenian economy was mostly centered on international trade by the fifth century BC. The total population, free and slave, was over 300,000. The government had a tremendous financial need to fund activities that ranged from public fountains supplying potable water to naval warships necessary for national defense. Part of the tax revenues were derived from taxes on exports and imports, levies on immigrants, and fines placed on losers in court cases. Only the richest people paid any direct taxes, called "soteria" (deliverance), and these taxes were earmarked to fund the navy and provide honors for the gods (Martin, 2020).

A study by Kaye (2018) examines taxation in the Hellenistic kingdoms of Asia Minor. He argues that an analysis of Hellenistic systems and practices of taxation reveals a great deal regarding the dispersal of authority in these amalgamated empires. The arbitration of "fiscal rights and privileges in these kingdoms drew cities, kings, courtiers, priests, and soldiers into frequent, even ritualized interactions" (p. 1). Kaye's study describes taxation's role in the rivalry over land and resources, both internal and interstate while emphasizing the part of taxation in each state's claims against communities and people. The Greek Empire ended when the Roman Empire conquered Corinth in 146 BC.

Achaemenid (First Persian) Empire

The Achaemenid Empire, also known as the First Persian Empire, existed from 538 B.C. to 330 B.C. A period of decline in the Empire began in 480 B.C. and is attributed primarily to Xerxes' failed attempt to conquer Greece and his subsequent spending on many building projects, which led to the Empire's treasury depletion. In 330 B.C., the Empire was invaded by Alexander the Great's armies, resulting in the Empire's fall (Mark, 2019; National Geographic, 2022).

The Empire comprised the lands from Afghanistan to Libra and from Greece to India. Consequently, the Empire included a wide variety of cultures and countries with a range of development. Some of the countries in the Empire, such as Iran and Egypt, had relatively well-developed administrative practices and institutions, while others such as Arabia had poorly developed or no administrative institutions. This assortment of local practices and institutions resulted in differences in taxation across the Empire and variations in the methods of taxation during the Empire's 200-year history (Kleber, 2015).

The early Achaemenid Empire was primarily a "tributary" empire, meaning the empire received funds in the form of "tributes" or payments from geographic regions. Later, Darius I, ruler of the Empire from 521 BC to 486 BC, imposed a system of taxation on individual subjects of the Empire (e.g., a "poll" tax) and reformed the tribute system such that each geographic region in the Empire paid a yearly fixed tribute according to the region's productivity and assets. For example, under this system Babylon was assessed four months' supply of food for the Empire's army and 1,000 silver talents. With its substantial crop production, Egypt was assessed 120,000 measures of grain. Deliveries of the tributes by boat or overland via donkeys were associated with additional taxes or "transport duties" (Dandamayeve, 2012; Kleber, 2015; History World, 2022).

Additional taxes of the Achaemenid Empire included taxes on the sale of land, taxes on the sales of slaves, taxes on the transportation of goods, and tax assessments on real property. In some instances, land in rural areas was assigned to colonists, who were then expected to pay taxes on the land and also provide military service to the Empire. This new system of taxation and tributes continued largely unchanged for approximately 200 years through the remainder of the existence of the Achaemenid Empire (Dandamayeve, 2012; Kleber, 2015; History World, 2022).

Historians believe that King Darius, concerned that his reforms would lead to increasing unpopularity, kept only half of the taxes/tributes and returned the other half to the subjugated people. Nevertheless, there is evidence that the required taxes/tributes imposed such a burden on many of the population that some citizens had to mortgage their property so as to raise enough silver to pay the taxes and, in some instances, sell their children into slavery (Dandamayeve, 2012; Kleber, 2015).

The Roman Empire

Beginning as the Roman Republic, the Roman Empire has been called the greatest empire in world history due to its long period, large geographic area, economic infrastructure (e.g. Roman roads, bridges, and aqueducts), and brilliant military science, but mostly due to its massive cultural influence on subsequent civilizations. The Roman Republic began in 509 BC and became the Roman Empire in 27 BC, when Augustus Caesar aka Caesar Augustus became the first emperor. The Roman Empire aka Western Roman Empire fell in 476 when the emperor abdicated and the Senate transferred the imperial insignia to Eastern Roman Emperor Flavius Zeno. The Eastern Roman Empire aka Byzantine Empire continued until conquered by Ottoman Turks in 1453 (Woolf, 2021).

During the first-century AD, the Roman Empire had sophisticated accounting systems (Brown, 1968). Roman taxes included 'tributa', which was singularly paid by residents of the Roman provinces and consisted of a land tax (tributum soli) and a poll tax (tributum capitis). Other Roman taxes included custom duties (portoria), sales tax, cattle tax, and fines (cf. Günther, 2019; DeLorme et al., 2005; Hopkins, 1980). Excessive taxation has been identified as one factor leading to the demise of the Roman Empire in the West in the fifth century (DeLorme et al., 2005).

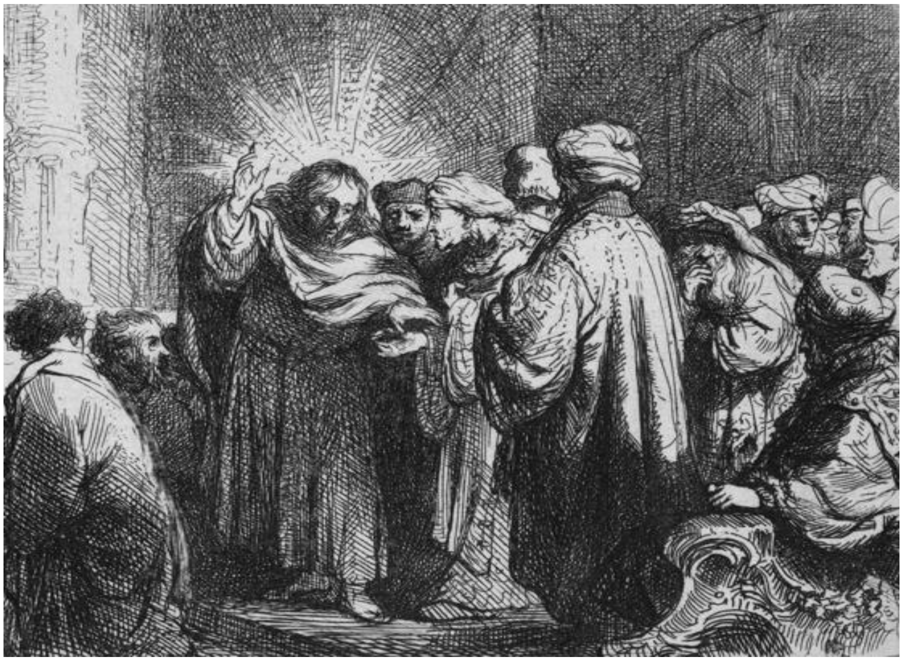
To some extent, a Roman citizen's rights relied on the worth of personal property professed for tax purposes. As a result, there was a strong motivation for citizens to properly manage their accounts (Oldroyd, 1995). The leader of each family maintained an adversaria (common book) showing the family's income and expenses. Each month, he or she recorded the accumulated entries into a bigger register named the codex accepti et depensi (Brown, 1968). This resulted in a tradition of recordkeeping that lasted for centuries, which included the ruling class.

A key event that affected citizens' views on taxation occurred in the Roman Province of Judea about 33 AD when Jesus of Nazareth responded to a "no-win" question from his adversaries. Asked whether citizens must pay taxes to the very unpopular Roman rulers (Mark 12: 13-17), Jesus asked for a denarius, a small Roman-minted silver coin, to show as an object lesson. He famously said that a citizen was morally responsible to pay taxes:

> "…Bring me a denarius and let me look at it." And they brought one. And he said to them, "Whose likeness and inscription is this?" They said to him, "Caesar's." Jesus said to them, "Render to Caesar the things that are Caesar's, and to God the things that are God's" (Holy Bible, 1996, p. 856, Mark 12:15).

The quote above, concerning taxes, has had a major impact on Western civilization (Axtell et al, 2017; Smith, 2022). The event was highlighted in Rembrandt's drawing, shown in Figure 2. The view of a citizen's responsibility to pay taxes shaped people's ethical perspectives, which directly positively affects tax compliance. A U.S.-based study by Boone et al. (2012) determined that firms and individuals located in areas with higher levels of religiosity (higher levels of Christians, both Protestant and Catholic combined) result in lower levels of tax avoidance.

FIGURE 2
RENDER TO CAESAR



Source: Public Domain. The Tribute Money by Rembrandt van Rijn, 1634.

The Byzantine Empire

The Byzantine Empire, also known as the Eastern Roman Empire, began with the political division between east and west under Emperor Diocletian. The empire existed from 330 to 1453 AD. The capitol city was Constantinople, originally named Byzantium. The Byzantine Empire was the longest-lasting medieval power; its influence in religion, art, architecture, and law continues in many countries today. At its zenith, the Byzantine Empire held territories including Egypt, Syria, Jordan, Lebanon, Palestine, Greece, parts of the Balkans, and Italy. However, the empire lost most of its territory before its final demise in 1453 when it was attacked by the Ottoman Turks (Brooks, 2020b; Cartwright, 2018; Haldon, 2009).

Setton (1953), Brand (1969), and Baker (2013) indicate that the most important tax and source of revenue for the empire was the land tax since the empire was largely rural. The amount of the land tax was calculated and announced through an order of the emperor known as the indiction. The tax was not a fixed amount; it was re-calibrated and re-announced each year. Thus, amounts could be adjusted as needed. Brand (1969) provides a translation of two treatises on taxation from the empire that details how the land tax was assessed and imposed. Setton (1953) indicates that there was also a head tax which became a hearth tax that all families paid. In addition, Setton describes a surtax called the *allengqon* imposed on neighbors of peasants who had fled, died without heirs, or were otherwise incapable of paying their taxes. This tax was not popular and was finally abolished in the early 11th century.

In addition to the above taxes, Baker (2013) states that the empire exacted fees for the administration of litigation, custom duties related to the control of trade, and tribute from conquered lands. For example, duties were levied on all goods transported through the port of Constantinople, which constituted the largest percentage of total commerce. According to Crawford (2020), in the late period of the empire a reliance on harsh taxation angered the peasantry. That is one indication that the empire was levying confiscatory taxes on the peasants at this point in its history, and it is likely a factor that contributed to the decline and demise of the empire. It is one example of how taxation throughout history has, in some cases, been excessive and even confiscatory, especially for peasants.

MIDDLE AGES: EMPIRES AND REPUBLICS AFTER AD 500 TO 1500

This section provides descriptions of tax policies and practices in major empires and republics that began between AD 500 and AD 1500.

Republic of Venice

The Republic of Venice was an Italian state based in Venice. The Republic existed for over a millennium, from 697 through 1797. It has been credited with many accomplishments, including the creation of credit markets and advancements in accountancy, banking, property rights, and enforcement of contracts. The Republic was a leader in international trade and commercial activities as well as shipbuilding and carpentry; it was one of the wealthiest sovereign states in Europe during the sixteenth through eighteenth centuries. The state was never a republic in the sense that all citizens voted or could take part in governance. Still, it did have a system of governance with checks and balances in which citizens were able to exercise much more authority than in most other societies at the time. The Republic of Venice has the longest history of any republican system yet devised (TheWorldEconomy.org, 2022).

While the seat of the Republic of Venice's government was the city of Venice, the Republic was composed of many other cities and possessions, including areas in current-day Croatia, Slovenia, the islands of Crete and Cyprus, Albania, Montenegro, and Greece. Thus, the Republic's system of taxation was often affected by, and the result of, negotiation between Venice and other cities and territories. As Alfani and Di Tullio (2019) pointed out, "taxation was always a crucial feature of such negotiation…the Republic of Venice was no exception." These negotiations often resulted in different taxation between Venice and the periphery, between cities and rural areas, and between different classes of people within the communities. For instance, landowners were not required to provide services related to maintaining the Venetian military, while other citizens were required to do so (Pezzolo, 2017).

Throughout the history of the Republic, a variety of different types of taxes were levied, including direct taxes based on a person's or a community's assets and poll taxes levied on every person without regard to their income or wealth, as well as indirect taxes or "duties" based on production, consumption, and the import/export/transportation of goods. During times of war, "extraordinary" taxes were levied, including forced loans to the republic from its citizens. In the latter two centuries of the Republic's existence, between 60 percent and 75 percent of the Republic's tax revenue came from indirect taxes, both centrally and locally (Alfani and Di Tullio, 2019).

During the Republic's final two centuries, direct taxation increased, primarily in the form of taxes on land and through a fixed tax per capita. These increases in taxation in the 1500s through the 1700s resulted in increases in the per capita tax income to the republic, of course, but also increased the financial burden on subjects. Within the Republic, these taxes were often managed locally, and a significant portion of the collections were retained locally to fund various ongoing activities such as the maintenance of roadways and canals (Alfani and Di Tullio, 2019).

The Ottoman Empire

The Ottoman Empire existed only from 1299 to 1922 as an empire and 1922 to 1924 as a caliphate. The Ottomans were named after the founder of the dynasty, Osman. The region that the Ottomans had settled in Anatolia had been ruled previously by the Seljuks of Rum. Osman's successors swept over the Byzantine Empire holdings in Anatolia and Europe, even taking over the Balkans by the end of the 14th century. Half a century later, in 1453, the Ottomans conquered Constantinople, the capital of the thousand-year-old Byzantine Empire. The Ottomans renamed Constantinople to Istanbul, which became the capital and a logistics center for future military campaigns (Agoston & Masters, 2009; Khan, 2020).

The Ottomans reached their zenith in the 16th century, controlling vast stretches including Anatolia, Southeastern Europe, Greece, the Balkans, parts of the Arabian Peninsula, parts of the North Africa strip, and some Mediterranean islands. The empire stagnated in the late 16th century and began a prolonged decline. The end came when the empire chose to align with Germany in World War I and was defeated by the Allies. Following the war, the empire was replaced by modern Turkey in 1924 (Agoston & Masters, 2009; Khan, 2020).

Cosgel (2005) analyzed the Ottoman taxation system and described the taxes in place for most of the empire's existence. In many instances, the Ottomans adopted customs and methods of conquered lands, which had a variety of taxation methods. In addition to taxes levied in the empire, the Ottomans collected fees, fines, and tributes from conquered lands. Cosgel states that Ottoman tax bases could be grouped into three major categories: (1) personal taxes levied on persons or households, (2) trade taxes on goods and services in sales markets, and (3) production taxes on farming and manufacturing activities.

Personal taxes included yoke taxes imposed on workable farms and varied by marital status. Trade taxes, generally paid in cash, applied to market exchange of goods and services, including custom duties and taxes at ports and river crossings. Production taxes included output taxes based on the total output of an activity of a harvested product. They input taxes on fruits, vegetables, and animal products levied on the land, trees, and other inputs that were involved in the production process. Enterprise taxes were levied on production and commercial activities. Most of these taxes were paid in currency (Cosgel, 2005).

Shaw (1975) describes reforms made to the tax system in the 19th and early 20th centuries, which was the basis of taxation in modern Turkey at the time of Shaw's 1975 article. The basic aims of the reform were declared in an 1838 order that aimed to shift the tax burden from the land to urban wealth and to determine tax liability according to the ability of taxpayers to pay rather than on property units. One reason for this reform was change in the economy from agricultural dominance to industry dominance. All traditional taxes were abolished except for the head tax on sheep and other animals (the sheep tax) and the head tax on non-Muslims. The resulting system included new or revised taxes. In addition, there were fees on numerous types of services.

One of the new taxes in the reformed system was a profits tax based on the profits earned by individuals in trade, commerce, and industry. Later in the 19th century, an additional tax was based on salaries and wages (an income tax). Another type of tax was called road labor tax, which eventually became a requirement of a cash payment at a specified daily rate for five days per year. A mining tax was also instituted. The Ottomans established a Department of Mines that would award mining concessions to which a tax on extracts would be applied at rates up to 20 percent. Finally, a stamp tax was developed that applied a tax on all documents involved with governmental or commercial business. Eventually, the stamp tax was extended to foreign exchange, payrolls, and accounting receipts (Shaw, 1975).

Ming Dynasty

The Ming Dynasty lasted nearly 300 years, beginning in 1368 with the reign of emperor T'ai-tsu and ending in 1644 under the reign of emperor Chuang-lieh-ti. During this span of time, the Ming fiscal system was primarily an autocracy, with the emperor administering all of the empire's financial matters, both major and trivial. The taxation system has been described as at least as complex as the system of personal income taxation used in the modern-day United States. Adding to its complexity, there were many exceptions and variations from one prefecture to another and even within counties in the same prefecture; development of a universal taxation system was problematic given China's geographical diversity (Huang, 1974).

The Ming fiscal structure relied on land taxes as its primary source of revenue, although other taxes, including consumption taxes and proprietorship taxes, were also used. Calculation of the amount of land taxes varied between prefectures and counties. For example, land taxes were determined in Shun-te County using the following three factors. The first was soil productivity, rated as upper, middle, or low. For instance, hilly areas were rated as low. Land rated as upper was assessed a higher tax rate than other land. Land rated as middle was assessed at a tax rate roughly 50 percent lower than land in the upper category, and land in the low category was assessed a rate about 40 percent lower than land in the middle category. The second factor was all land, regardless of productivity category, was assessed at a fixed tax rate of approximately 50 percent lower than the rate for the low category based on soil productivity. The third factor was a surcharge of seven percent. Across the empire, land taxes were typically paid twice per year with grain; i.e., a "summer tax" was paid primarily with wheat, and an "autumn tax" was paid with rice (China--Economic Policy and Developments, 2022).

In some counties, taxes were paid in bundles of hay. In areas of the Empire that specialized in producing silk, taxes were paid with silk and silk fabrics. In Yunnan province, land taxes were paid in precious metals and mercury. Revenue obtained from the land taxes was permitted to be used only for the following purposes: to provide rations and pay for the army, to support imperial princes and imperial clansmen, to pay official salaries, and to provide stipends for government-sponsored students (China: Economic Policy and Developments, 2022).

In addition to taxes paid with goods, households were expected to provide various types of labor services to the government, according to the household's vocation. Four categories of vocations were used: artisans (e.g., carpenters, masons, weavers, etc.), military families, saltern households (producers of salt), and the general population. For example, carpenters could be expected to provide unpaid labor to aid in government construction projects, while members of military families filled the ranks of the army (Huang, 1974).

In 1531, the Ming government attempted to simplify the tax structure by streamlining the calculation of the land taxes and eliminating the labor services requirements; these sweeping changes were known as the Single-Whip Reform. The Reform also sought to abolish the payment of taxes in grain and other goods, replacing them with payments in silver that could be paid in installments. However, the Reform was never fully implemented throughout the country. Historians attribute the overall failure of the program to the Ming financial structure's inability to absorb such an across-the-board reorganization. Nevertheless, many of the elements of the Single Whip Reform can be found in current-day taxation systems (Encyclopedia.com, 2022).

Tsardom of Russia

The Tsardom of Russia began in 1480 when Prince Ivan III refused to pay tributes to the Mongol-Tatar state of the Golden Horde, at which time the Tsardom declared Moscow's independence. The Tsardom ended in 1721 after it emerged as the victor in the Great Northern War and, subsequently, the Russian Senate proclaimed Peter the Great to be the Emperor of all the Russias, making him the first Russian Emperor. During the Tsardom's 235 years, various taxation systems were used. In towns and cities, tax collections consisted primarily of sales taxes (tamga) imposed on all sales made in marketplaces and tavern taxes based on profit, with less tax revenue coming from direct taxes (tiaglo) (cf. Bushkovitch, 1978; Letiche, 1964; Nosotro, 2003).

In the early years of the Tsardom, the system of direct taxation transitioned from being based on persons and households to one based on units of land, which reverted in the 17th century back to the household levy. However, this reversion led to many peasant families merging into single households in years in which the household census was taken to reduce the tax burden. Later, Peter the Great imposed additional taxes on many items not previously taxed, including horses, drinking water, boots, and hats. Throughout the

Tsardom, highway tolls called myt were paid by merchants when passing certain geographic locations and upon entering a town marketplace (cf. Bushkovitch, 1978; Letiche, 1964; Nosotro, 2003).

In addition, some citizens were required to pay two rather unusual taxes: a bathhouse tax and a beard tax. In 1704, Peter the Great began taxing commercial bathhouses one ruble per year. In addition, he imposed a bath tax on homeowners with a bath in their home. The rate was three rubles per year for boyars, one ruble per year for lower nobles, and 15 kopecks for all others. Then, in 1705, Peter the Great also introduced a tax on men with facial hair living in urban areas. The beard tax rate was between 30 and 100 rubles per year, depending on the person's wealth. City visitors with beards had to pay one kopeck (one-hundredth of a ruble) to enter a city (Ryabikova, 2021). An important reason for the implementation of the beard tax was to change the behavior of citizens by discouraging the growing of beards such that citizens would look more like their European counterparts who were largely clean-shaven. (Keen and Slemrod, 2021).

MODERN TIMES: EMPIRES AND REPUBLICS AFTER AD 1500

This section provides descriptions of tax policies and practices in major empires and republics that began after AD 1500.

British Empire/UK

The key event marking the British Empire's firm establishment was the Spanish Armada's defeat by the English fleet in 1588. At the time, taxation in the Empire included a variety of taxes at home and abroad (i.e., taxes on colonies). The defeat of the Spanish Armada by the British ships established the Empire's naval superiority, thereby facilitating the expansion of overseas trade and the acquisition of foreign territories. At the time, Elizabeth I led the Empire, consisting of England and Ireland. She ruled from 1558 until she died in 1603. The monarch was expected to pay for the cost of managing the Empire from sources such as customs duties and rents on royal estates. Frequently, these sources of revenue were insufficient, and Elizabeth had to request Parliament to provide additional funds from taxation (BBC, 2022).

The British Empire grew rapidly during the 17th to 19th centuries, thus increasing the need for greater tax revenues. At its zenith, the Empire was the premier world power and held that position for over a century. In 1913, the Empire ruled over 400 million people, about 23 percent of the global population. The Empire encompassed 24 percent of the world's total land area. The Empire was often described as "the empire on which the sun never sets" (Wallace, 1931, p. 567). This was because the sun always shone on some parts of the Empire, which ranged across Africa, Asia, Australia, New Zealand, and the Americas.

During the early part of the British Empire, 1660-1815, taxes were primarily needed to sustain the expanding British navy and army. The tax burden per capita became one of the highest in the world, with notable increases following the war with the American colonies, 1775-1783. Taxes continued to rise due to wars with the French following the French Revolution, 1793-1802, and Napoleon, 1803-1815. Taxation in the British Empire included property taxes, income taxes (introduced nationwide in 1797), duties, customs, excise taxes (Hart et al., 2018; Dowell, 1888), and even a tax on playing cards, which ended in 1960 (Study.com, 2022).

The designation United Kingdom (UK) began in 1801 when Great Britain officially joined with Ireland as a single national entity, United Kingdom of Great Britain and Ireland. Ireland, except for six northern counties, seceded in 1922. The United Kingdom is now officially the United Kingdom of Great Britain and Northern Ireland. The UK is now one of 54 independent countries, voluntarily joined together in the Commonwealth of Nations. The British Empire/UK previously ruled the great majority. His Majesty King Charles III heads the Commonwealth (Gov.uk, 2022).

The UK was a major combatant during World War I, lasting from 1914 to 1918. To fund the war effort, the UK created a new kind of tax in 1915, the Excess Profits Duty (EPD) (cf. Billings & Oats, 2014; Rutterford & Walton, 2014). While the EPD was much criticized, the tax did accomplish its objectives, to raise revenues in support of wartime expenditures and to help reduce profiteering (Billings & Oats, 2014). A major shift in UK taxation occurred in late 1970s to 1980s, based on work by economist James Meade, shifting emphasis from taxing income to taxing expenditures (Chick, 2019). In recent times, the UK employs a variety of taxes: property taxes, income taxes, capital gains tax, inheritance taxes, and Value Added Tax (Expatica, 2022).

Kingdom of Prussia

In 1701, Elector Frederick III crowned himself King Frederick I, marking the beginning of the Kingdom of Prussia. The Kingdom's territories were comprised of land in modern-day Germany; the kingdom's capital was Berlin. Initially, the kingdom was relatively poor and lacked significant military power. However, under the rule of Frederick II the Great, who ruled from 1784 to 1772, the kingdom became very prosperous and possessed the most powerful military on the European continent. In 1871, Prussia became a state in the German Empire (Britannica, 2022; Cavendish, 2001; New World Encyclopedia Contributors, 2021).

Historians credit the kingdom's highly efficient tax collection system as a primary factor in the kingdom's prosperity and rise to power. In turn, the tax collection system's efficiency can be attributed partly to the personal control exercised over the system by Prussian rulers, particularly Frederick William I, the second King of Prussia, and his successor, Frederick the Great. Kiser and Schneider (1994) note that both kings conducted routine visits to inspect all provinces and directly corresponded with administrators regarding corrupt activities by officials within the system. These authors also note that the efficiency of tax collection was improved through the hiring of informal spies to monitor tax collection agents and tax evasion by taxpayers.

The efficiency of the Prussian tax system can also be ascribed to the forms of taxation used, including direct and indirect taxes. The efficient collection of direct taxes was enhanced by using government officials to collect fixed amounts from communities, which motivated members within the community to monitor the tax payments and report any misappropriation or tax evasion.

The efficient collection of indirect taxes, which consisted primarily of excise taxes and were the kingdom's most important form of taxation, was due to two features. First, excise taxes were standardized throughout the kingdom, simplifying their calculation and collection. Second, and perhaps more importantly, indirect taxes were imposed only on cities, not on rural areas. This reduced the costs of calculating and collecting the taxes (Kiser and Schneider, 1994; Schui, 2011).

In addition to the direct taxes collected from communities and excise taxes, other forms of taxation were introduced and, in some cases, revised over time or dropped. For instance 1810, a grist tax (i.e., a tax on grain) was created. However, the grist tax proved to be extremely unpopular with farmers in rural areas, so the grist tax was eliminated in rural areas and replaced in 1811 with a poll tax (i.e., a uniform personal tax). The poll tax proved less unpopular and easier to collect than the grist tax. However, since the uniform poll tax was viewed as unfair in requiring as much from poor people as from the wealthy, it was replaced in 1821 with a class tax. The class tax categorized persons into one of four class categories for taxation purposes (Hill 1982; Kiser and Schneider, 1994).

Like its predecessor the poll tax, the class tax was assessed only in rural areas. To collect more taxes, the class tax was revised in 1851, eliminating the highest of the four class categories and replacing it with an income tax designed to collect approximately three percent of the taxpayer's income. Other notable features of the Prussian taxation system were the use of tax farming to collect tax revenue, hiring disabled military veterans to assist with collection of excise taxes in urban areas, and the use of "collegiate organizations" to monitor tax officials, thereby reducing opportunities for corruption (Hill, 1982; Kiser and Schneider, 1994).

Russian Empire (Romanov)

The era of the Russian Empire began in 1721 with the coronation of Peter the Great as the first Russian Emperor. The era ended in 1917 when the communist Bolsheviks and Vladimir Lenin took control of the government during the Russian revolution. In the Empire's early years, the tax system used in the Tsardom of Russia carried forward to the Empire and included a combination of usual and extraordinary direct and indirect taxes. Over time, however, Peter the Great introduced tax reforms that emphasized direct taxation more. Peter's decrees often indicated a need to increase the state's tax revenue, while considering the taxpayer's wealth and avoiding burdening the people, thereby distributing taxes justly (Letiche, 1964).

For most taxpayers, Peter the Great's actual tax policies usually did not achieve those goals and, in fact, placed increased, not fewer, burdens on taxpayers. For instance, the burden of personal taxes fell primarily on the lower class, as members of the noble class and clergy were exempted from paying personal direct taxes. Furthermore, in 1724, Peter significantly changed tax units: the household levy was replaced by a head tax. The objective of the change to a head tax was to increase the number of taxpayers. However, many considered the head tax to be unjust, as it ignored the taxpayer's wealth, ability to work, or property ownership, placing further burden on the lower class (Letiche, 1964).

During the nineteenth century, consumption taxes increased steadily while the percentage of revenue from direct taxation decreased. The head tax was gradually eliminated, and by 1863, it applied only to peasants, as members of the middle and upper classes were released from it. By 1887, the head tax had completely disappeared. In 1875, a land tax was once again implemented in Russia to partially replace the declining revenue from the head tax, but it was generally deemed as unjust because it placed higher tax burdens on peasant land than on noble land. This was rectified in 1884 when a new tax law mandated that land taxes be based on the value of the land, thereby reducing the burden on the peasant population. In 1885, a five percent tax on all interest-bearing deposits and securities was introduced to help reduce the budget deficit, which continued to rise while the head tax was being phased out (Plaggenborg, 1990).

Reformations of the Russian tax system during the late 19th century and early 20th century focused primarily on the taxation of businesses, as most Russian bureaucrats held strong anticapitalistic sentiments. The first step occurred in 1885 with introducing a three percent tax on business income, which was raised to five percent in 1893. In 1898, the corporate income tax became a progressive tax, and two new taxes were introduced: a surcharge on "excess" corporate profits, and a personal income tax on corporate directors. This was the first time personal income was taxed in Russia, and it consisted of a two percent tax on the salaries of corporate directors. Eight years later, the government revised the progressive tax rates on corporate income to be steeper, and an additional surcharge on excess profits was implemented. Interestingly, Russian law prevented tax officials from performing any type of audit or verification of businesses' income or expenses, which likely led to widespread tax evasion, until laws regarding commercial secrets were revised in 1917 (Bowman, 1993).

United States

The United States officially began with the July 4, 1776 Declaration of Independence. Starting as 13 English colonies, the United States rebelled from the British Empire and fought a war for independence from 1775 to 1783. The key motivations for the American Revolution were "trade, taxation and representation" (Sloan, 1898, p. 218). The three were intertwined, though if representation had been granted, that likely would have solved the contentious relationship between the Empire and her colonies (Deaderick, 2016). Nevertheless, the Revolutionary War and the founding of the United States go down in history as a war caused and a nation formed at least partly because of unpopular tax policies (History.com 2022).

Prior to the Revolution, American colonists paid various taxes to the British government. Among the most unpopular British tax policies was the Sugar Act of 1764, which set up new duties on sugar imports, wines, coffee, and textiles. Another was the Stamp Act of 1765, which set up a direct tax on all printed materials for legal and commercial use, such as newspapers, pamphlets, and playing cards (History.com, 2022). The Townshend Acts of 1767 taxed essentials, including paper, paint, glass, tea, and lead. These taxes were later repealed, except for the tea tax, which led to the famed Boston Tea Party on December 16, 1773 (Thomas, 1991).

Following the Revolution, the U.S. Constitution gave Congress authority to enact taxes and other levies to be paid by citizens. The majority of early taxes were excise taxes, which are imposed on designated goods or services, such as alcohol and tobacco (Fontinelle, 2022). Arguably, the most significant tax event over subsequent years was the passage of the 16th Amendment to the U.S. Constitution in 1913, which established the federal government's right to tax incomes (Holcombe & Lacombe, 1998). Initially, the federal income tax was very simple and applied to only extremely wealthy citizens. Still, over time the tax grew increasingly complex and applied to a greater proportion of citizens as demanded by World War II costs.

Generally, Americans accept that citizenship comes with the responsibility to pay various taxes, the most prominent being an income tax paid to the federal government and to most states, a sales tax to the states, and a property tax to local governments. A tax may be assessed at death by the federal and state governments. The oldest Founding Father Benjamin Franklin famously said, “In this world, nothing is certain except death and taxes” (Khandelwal, 2019, p. 10). While taxation has been imposed throughout the nation’s history, there has been extensive debate over the fairness and equality of the tax system, especially the federal income tax (cf. Magness, 2020; Paul, 1955). In particular, there has been criticism of tax complexity, such as its association with public corruption (Liu & Mikesell, 2019), its impact on cost of compliance (Lassila & Smith, 2012; Lassila & Smith, 1997), and its contribution, via the marriage penalty tax, to the breakdown of social structure, notably the family (Bellafiore, 2019; Lassila et al., 2018; Carpenter et al., 2013).

Napoleonic Empire

The Napoleonic Empire was relatively short-lived, but it had a monumental impact on Europe and the world at large. Combining military genius, political leadership skills, and a strong belief in meritocracy, Napoleon Bonaparte, a native son of Corsica, via a coup d’é·tat became the leader of France and one of the greatest military commanders in history. An ongoing financial crisis and an unpopular tax system partly caused the civil unrest that created conditions for the coup. In 1804, Napoleon crowned himself as Emperor at Notre-Dame Cathedral. He ruled as Emperor from 1804 to 1814, and again in 1815 (Rivoire, 1967). He led his troops in over 70 battles with just 9 losses, the final at Waterloo in 1815 (Roberts, 2014). After Waterloo, he was exiled to the South Atlantic British Island, St. Helena.

During the 1780s, the national tax system failed. This in part contributed to the French Revolution. After coming to power, Napoleon established a modern, effective tax system, which assured a consistent stream of revenues, thereby making continuing financing possible (OER Services, 2022; Dwyer, 2001). Under Napoleon’s Minister of Finance, Martin-Michel-Charles Gaudin, the land tax was overhauled (la contribution fonciere). This direct tax comprised three-fourths of all direct taxes (Von Sydow, 2016; Dwyer, 2001).

In addition to the land tax, another direct tax was a levy placed on goods transported into a town (droits d’octroi). A further direct tax was placed on individual and industrial income (la contribution personelle-mobiliere). There were also taxes on services, licensing trades, and items such as windows and doors—effectively, a property tax (cf. Von Sydow, 2016; Dwyer, 2001). Under Napoleon, some very unpopular taxes were assessed on salt, tobacco, and alcoholic beverages (Branda, 2008). In addition to taxes raised in France, when Napoleon conquered a foreign regime, he requisitioned its public finances and confiscated all its taxes. In addition, local authorities were sometimes required to make further contributions (cf. Dwyer, 2001; Rivoire, 1967).

Though Napoleon ultimately lost his Empire, his rule left a legacy. During the Empire, the economy prospered, people’s standard of living improved, and great public works were built, such as the Antwerp Port, a road network, navigable canals, and monuments like the Arch of Triumph. He established an effective centralized government, a well-run school system, and the Napoleonic Code legal system (eliminating class privilege). Napoleon showed the people of France “what an efficient administration could accomplish for them” (Rivoire, 1967, p. 45). He orchestrated the final destruction of France’s *ancien* regime and Europe’s feudal system, leaving a judicial and political legacy that continues to the present (Dwyer, 2001).

Australia

On the Australian continent in 1901, the British colonies of New South Wales, Queensland, South Australia, Western Australia, Victoria, and the British colony on the island of Tasmania, united to form the Commonwealth of Australia. Previously, each of those colonies had its own government, and their taxation systems consisted primarily of excise duties and customs duties. Those duties applied to various goods, including beer, wine, hard liquor, tea, tobacco, grain, sugar, flour, rice, timber, wool, seal skins, and others. Estate taxes levied on the value of deceased persons' assets were introduced in 1880 in New South Wales and soon after in other States and continued for 100 years until they were terminated nationwide in 1982. Taxes on land were also used in two of the British colonies, first in South Australia introduced in 1884, followed by New South Wales in 1895. Soon after unification in 1901, Western Australia, Tasmania, Victoria and Queensland also introduced their own land taxes. Public demands for a national aged persons' pension system led to a national land tax in 1910 (cf. Cordato, 2022; Parliament of Australia, 2022; Reinhardt and Steel, 2006; Smith, 2005; Gibson, 1999).

When the six British colonies united in 1901, the newly created Commonwealth of Australia adopted the Australian Constitution. The constitution gave the Commonwealth the authority to collect all duties and customs, transferring this authority from the States to the Commonwealth government. The new constitution also gave authority to the Commonwealth to collect income taxes (Gibson, 1999). Previously, only the individual States had been taxing income, beginning with South Australia in 1884, New South Wales and Victoria in 1895, Queensland and Tasmania in 1902, and Western Australia in 1907. In 1915, financial pressures resulting from Australia's involvement in World War I led to the passage of a national income tax on both individuals' incomes and companies' profits. The tax on individuals' incomes was considered to be a significant innovation at the time as it was based on an increasing progressive marginal tax rate structure (Stewart, 2016). From 1915 until 1942, all State and national income taxes were paid to the States, which collected the national income taxes for the national government. Beginning in 1942, all income taxes were collected directly by the national government. This practice was primarily a result of costs incurred by Australia during World War II but has remained in effect to this day (Lovett, 2023).

The Great Depression of the 1930s led to the creation of new taxes in the Commonwealth. The most significant new tax implemented during this time was a sales tax of 2.5 percent on nonessential items. Other new taxes introduced during this period included flour and wool taxes (Edmonds, 2010).

The Australian taxation system became increasingly complex during the latter half of the 20th century. Indeed, by the turn of the 21st century, the Australian tax system was considered to be one of the most complex in the world. In a report released by Australia's Federal Public Accounts and Audit Committee in 2004, Australia's tax system was found to be the third most complex in the world (Grierson, 2004; Kyd, n.d.). The current system consists of a multitude of taxes, including taxes on individuals' income, corporate income taxes, employers' payroll taxes, taxes on savings, taxes on property, capital gains taxes, taxes on fringe benefits, taxes on the provision of goods and services, taxes on the use of goods and performance of activities, and many others. Based on the most current data available as of this writing (for fiscal year 2021-22), individuals' income taxes provide the largest percentage of revenue to the Commonwealth government (44%), followed by income taxes levied on enterprises (28%). Taxes on the provision of goods and services, and excise and levies, provide 21 percent of the total revenue (Australian Bureau of Statistics, 2023).

CONCLUSIONS AND IMPLICATIONS

Across the centuries, governments have taxed their citizens to provide for the welfare of citizens, to build infrastructure and public works, to pay for government administrators, to maintain and enforce laws and judicial systems, and to fund military and related wars. Without taxes, civilizations could not exist. This study reviews the history of taxation, specifically taxes of major world empires and republics. A broad sample of empires and republics was examined, but not the complete list. The sample is representative of those rising and falling across the span of history. Results offer a foundation for future research regarding tax history. Further, results can be useful pedagogically by accounting and legal educators to provide students with a brief history of taxation.

The empires and republics examined were categorized into ancient times, the Middle Ages, and modern times. The research question concerned to what extent taxation has changed over history. Findings indicate that taxation has changed considerably, implying that as the structure of civilizations, including empires and republics, changes, tax structures and applications adapted to fit the needs of those civilizations.

Overall, taxes in ancient times were more direct, religious in nature, and less progressive, such as the temple tax, tithes, and labor tax. In addition, tribute was a common practice, effectively an extortion of subjugated enemies.

In the Middle Ages, a variety of taxes were levied, including direct taxes based on a person's or a community's assets and poll taxes levied on every person without regard to their income or wealth, as well as indirect taxes or "duties" based on production, consumption, and the import/export/transportation of goods. For past civilizations that had not yet minted coins, taxes were paid in wheat, corn, and other produce. One form of tax required households to provide various types of labor services to the government, including conscription. Taxes became somewhat more sophisticated during the Middle Ages. Common taxes included sales, land, poll, and inheritance taxes. Although the collection of taxes was often inefficient and insufficient to meet the fiscal needs of the empire or republic, regular taxation became constant during this time period. The mix of types of taxes was impacted by the culture and nature of each society (such as nomadic, agricultural, industrial) and the sophistication of the economy (noncash versus currency). Other influences were geographical features such as distances from the government seat and the territory's expanse, which often affected collection methods. Additional variables were the type of government and the educational level of the population.

In modern times, representative governments were established, such as the British Empire, a constitutional monarchy; the United States, a constitutional federal republic; and the Commonwealth of Australia. Taxation became very complex and broader in scope. Common taxes include tariffs, property tax, income tax, duties, customs, excise tax, capital gains tax, estate (death) tax, and value added tax. Tax policy makers made progressivity and fairness chief goals, but tax-related problems still persist, such as tax complexity's connection to public corruption, high cost of compliance, breakdown of social structure via the marriage penalty tax, and tax avoidance and evasion. Modern tax systems continue to evolve, often based on the ruling parties' goals and their constituents' needs.

In summary, findings of this study affirm tax assignment theory. Across millennia, empires and republics rise and fall. The types of taxes that governments imposed changed according to each empire or republic's unique national environments, needs and goals. At the same time, there were commonalities in the tax systems associated within the different time periods. Regardless of time period or specific civilization, one thing seems to stay the same, as Benjamin Franklin famously, said "In this world, nothing is certain except death and taxes."

LIMITATIONS AND FUTURE RESEARCH

This study was limited by the countries selected for inclusion. Future studies could examine other countries not included in the current study. The study is limited by the overview approach taken, which does not go into detail on specific taxes. Future studies could provide a more detailed analysis of specific taxes used over time. The study is limited by the tax literature, which includes some disputed points about various countries' history and taxation policies.

REFERENCES

Ágoston, G., & Masters, B.A. (2009). *Encyclopedia of the Ottoman empire*. Infobase Publishing.

Alfani, G., & Di Tullio, M. (2019). The Venetian fiscal system: Centre and periphery. In *The Lion's Share: Inequality and the Rise of the Fiscal State in Preindustrial Europe* (Cambridge Studies in Economic History - Second Series, pp. 19–56). Cambridge, UK: Cambridge University Press.

Australian Bureau of Statistics. (2023, April 26). *Taxation revenue, Australia methodology*. ABS. Retrieved from https://www.abs.gov.au/methodologies/taxation-revenue-australia-methodology/2021-22

Axtell, J., Smith, L.M., & Tervo, W. (2017). The advent of accounting in business governance: From ancient scribes to modern practitioners. *International Journal of Business Governance and Ethics*, *12*(1), 21–46.

Baker, C.R. (2013). Administrative and accounting practices in the Byzantine Empire. *Accounting History*, *18*(2), 211–227.

BBC. (2022). *Elizabethan government.* Retrieved from https://www.bbc.co.uk/bitesize/guides/zppbtv4/revision/5

Bellafiore, R. (2019). *Earned Income Tax Credit: A Primer*. Washington, DC: Tax Foundation.

Billings, M., & Oats, L. (2014). Innovation and pragmatism in tax design: Excess profits duty in the UK during the First World War. *Accounting History Review*, *24*(2-3), 83–101.

Boone, J., Khurana, I., & Raman, K. (2013) Religiosity and tax avoidance. *Journal of the American Taxation Association*, *35*(1), 53–84.

Bowman, L. (1993). Russia's first income taxes: The effects of modernized taxes on commerce and industry, 1885-1914. *Slavic Review*, *52*(2), 256–282.

Brand, C. (1969). Two Byzantine treatises on taxation. *Tradititio*, *25*, 35–60.

Branda, P. (2008). Did the war pay for the war? An assessment of Napoleon's attempts to make his campaigns self-financing. *Napoleonica. LaRevue*, (3), 2–15.

Britannica, Editors of Encyclopedia. (2022). *Frederick William I.* Retrieved from https://www.britannica.com/biography/Frederick-William-I

Brooks, C. (2020a). Egypt, Chapter 2. *Western civilization: A concise history.* Portland Community College.

Brooks, C. (2020b). Byzantium, Chapter 11. *Western civilization: A concise history.* Portland Community College.

Brown, R. (1968). *History of accounts and accountants*. New York, NY, Augustus M. Kelly Publishers.

Buchholz, W., & Peters, W. (2007). Justifying the Lindahl solution as an outcome of fair cooperation. *Public Choice*, *133*, 157–169.

Bushkovitch, P. (1978). Taxation, tax farming, and merchants in sixteenth-century Russia. *Slavic Review*, *37*(3), 381–398.

Carlson, R.H. (2005). A brief history of property tax. *Fair and Equitable*, *3*(2), 3–9.

Carmona, S., & Ezzamel, M. (2007, January). Accounting and accountability in ancient civilizations: Mesopotamia and Ancient Egypt. *Accounting, Auditing & Accountability Journal*, *20*, 177–209.

Carpenter, F., Lassila, D., & Smith, L.M. (2013). The federal government's war on marriage AKA the Marriage Penalty Tax: Unfair to individuals and harmful to society. *Journal of Legal, Ethical and Regulatory Issues*, *16*(2), 107–130.

Cartwright, M. (2018, September 19). Byzantine Empire. *World History Encyclopedia.* Retrieved from https://www.worldhistory.org/Byantine_Empire/

Cavendish, R. (2001). The kingdom of Prussia is founded: January 18th, 1701. *History Today*, *51*(1), 53.

Chick, M. (2019). Incentives, inequality and taxation: The Meade Committee report on the structure and reform of direct taxation (1978). *Business History*, *61*(7), 1222–1235.

China: Economic policy and developments. (2022). *Encyclopedia Britannica*. Retrieved from https://www.britannica.com/place/China/Economic-policy-and-developments

Cordato, A. (2022, June6). *Death and taxes: Part 1 – What were inheritance taxes in Australia?* Retrieved from https://legalwiseseminars.com.au/insights/death-and-taxes-part-1-what-were-inheritance-taxes-in-australia/

Cortese, C. (2011). Standardizing oil and gas accounting in the US in the 1970s: Insights from the perspective of regulatory capture. *Accounting History*, *16*(4), 403–421.

Cosgel, M. (2005). Efficiency and continuity in public finance: The Ottoman system of taxation. *International Journal of Middle East Studies*, *37*(4), 567–586.

Crawford, J. (2020). Understanding Byzantine economy: The collapse of a medieval powerhouse. Retrieved from https://www.thecollector.com/byzantine-economy-collapse-medieval-times/

Cua, A.S. (1978). The quasi-empirical aspect of Hsün-Tzu's philosophy of human nature. *Philosophy East and West*, 3–19.

Dandamayeve, M.A. (2012, May). Achaemenid taxation. *Encyclopædia Iranica*. Retrieved from http://www.iranicaonline.org/articles/achaemenid-taxation

Deaderick, J. (2016). 1776 was more about representation than taxation. *National Bureau of Economic Research*. Retrieved from https://www.nber.org/digest/dec16/

DeLorme, C.D., Isom, S., & Kamerschen, D.R. (2005). Rent seeking and taxation in the Ancient Roman Empire. *Applied Economics*, *37*(6), 705–711.

Dowden, K. (2010). Repopulating heroic Greece. *International Journal of the Classical Tradition*, *17*(4), 565–574.

Dowell S. (1888). *A history of taxation and taxes in England*, *2*. London, Longmans.

Dwyer, P. (ed.). (2001). *Napoleon and Europe*. London: Longman.

Edmonds, L. (2010). *Working for all Australians: A brief history of the Australian taxation office 1910-2010*. Australian Taxation Office, November.

Encyclopaedia Britannica. (2022). *Middle Ages*. Retrieved from https://www.britannica.com/event/Middle-Ages

Encyclopedia.com. (2022). *Ming Dynasty (1368-1644): The single-whip reform.* Retrieved from https://www.encyclopedia.com/history/news-wires-white-papers-and-books/ming-dynasty-1368-1644-single-whip-reform

Expatica. (2022). *British taxes: a guide to the UK tax system*. Retrieved from https://www.expatica.com/uk/finance/taxes/a-complete-guide-to-the-uk-tax-system-758254/

Ezzamel, M. (2002a). Accounting and redistribution: The Palace and Mortuary cult in the middle kingdom, Ancient Egypt. *The Accounting Historians Journal*, *29*(1), 61–103.

Ezzamel, M. (2002b). Accounting working for the state: Tax assessment and collection during the new kingdom, Ancient Egypt. *Accounting and Business Research*, *32*(1), 17–39.

Finkelberg, M. (2006). *Greeks and pre-Greeks: Aegean prehistory and Greek heroic tradition*. Cambridge, UK: Cambridge University Press.

Finley, A.R., & Ribal, A. (2019). The information content from releases of the deferred tax valuation allowance. *The Journal of the American Taxation Association*, *41*(2), 83–101.

Fontinelle, A. (2022). A brief history of taxes in the U.S. *Investopedia*. Retrieved from https://www.investopedia.com/articles/tax/10/history-taxes.asp

Garbutt, D. (1984). The significance of Ancient Mesopotamia in accounting history. *The Accounting Historians Journal*, *11*(1), 83–101.

Gibson, S. (1999). A short history of taxation in Australia. *Australian Marxist Review*, (41), 31–37.

Goodblatt, D.M. (1979). The poll tax in Sasanian Babylonia the Talmudic evidence. *Journal of the Economic and Social History of the Orient*, *22*(1), 233–295.

Gov.uk. (2022). The Commonwealth of Nations is a voluntary association of 54 sovereign states, and home to 2.2 billion Commonwealth citizens. *Gov.uk*. Retrieved from https://www.gov.uk/world/organisations/uk-representation-in-the-commonwealth

Green, M.W. (1984). Early Sumerian tax collectors. *Journal of Cuneiform Studies*, *36*(1), 93–95.

Grierson, S. (2008, June 26). Australia’s tax system is too complex. *Media Alert*. Retrieved from https://www.aph.gov.au/~/media/wopapub/house/committee/jcpaa/taxation06/media/media04_pdf.ashx

Haldon, J. (2009). The Byzantine Empire, Chapter 76. *Dynamics of Ancient Empires.* Oxford University Press.

Hart, M.T., Brandon, P., & Sánchez, R.T. (2018). Introduction: Maximising revenues, minimising political costs–challenges in the history of public finance of the early modern period. *Financial History Review*, *25*(1), 1–18.

Hays, S.W., & Russ-Sellers, R. (2000). On the margins of public administration? A quasi-empirical analysis of Peter Drucker’s impact. *Journal of Management History*, *6*(2), 65–76.

Hill, J.A. (1892). The Prussian income tax. *The Quarterly Journal of Economics*, *6*(2), 207–226.

History.com Editors. (2022). Stamp Act imposed on American colonies. *History*. Retrieved from https://www.history.com/this-day-in-history/stamp-act-imposed-on-american-colonies

History World. (2022). *History of Iran (Persia).* Retrieved from http://www.historyworld.net/wrldhis/PlainTextHistories.asp?groupid=629&HistoryID=aa65&gtrack=pthc

Holcombe, R.G., & Lacombe, D.J. (1998). Interests versus ideology in the ratification of the 16th and 17th Amendments. *Economics & Politics*, *10*(2), 143–160.

Holy Bible. (1996). *The Holy Bible new international version.* Grand Rapids, Michigan: Zondervan Bible Publishers.

Hopkins, K. (1980). Taxes and trade in the Roman Empire (200 BC–AD 400). *The Journal of Roman Studies*, *70*, 101–125.

Horesh, N. (2021). *Empires in world history: Commonality, divergence and contingency*. London, Palgrave Macmillan.

Huang, R. (1974). *Taxation and governmental finance in sixteenth-century Ming China*. Cambridge University Press.

Jursa, M., & Levavi, Y. (2021). For a fistful of barley: More on the remuneration of scribes and state taxation in the Neo-Babylonian Eanna Temple. *Revue d'assyriologie et d'archeologie orientale*, *115*(1), 135–142.

Katary, S.L. (2011). Taxation (until the end of the Third Intermediate Period). *UCLA Encyclopedia of Egyptology*. Los Angeles.

Kaye, N. (2018). *Taxation in the Greco-Roman world: The Hellenistic east*. Academia: Oxford Handbooks Online.

Keister, O.R. (1963) Commercial record-keeping in Ancient Mesopotamia. *The Accounting Review*, *38*(2), 371–376.

Keister, O.R. (1965) The mechanics of Mesopotamian record-keeping, *The National Association of Accountants Bulletin*, *46*, 18–24.

Keen, M., & Slemrod, J. (2021). *Rebellion, rascals, and revenue.* Princeton University Press.

Kehoe, T.J., & Greenhalgh, E.M. (2019). An indispensable luxury: British American Tobacco in the occupation of Germany, 1945–1948. *Business History*, *61*(8), 1326–1351.

Khan, S. (2020). Ottoman Empire. *World History Encyclopedia.* Retrieved from https://www.worldhistory.org/Ottoman_Empire/

Khandelwal, R. (2019). Fun tax facts. *The Contemporary Tax Journal*, *8*(1), 10.

King, D.L. (2009). Taxation in Colonial America. *The Journal of the American Taxation Association*, *31*(2), 119.

Kirchler, E., Hoelzl, E., & Wahl, I. (2008). Enforced versus voluntary tax compliance: The "slippery slope" framework. *Journal of Economic Psychology*, *29*(2), 210–225.

Kiser, E., & Schneider, J. (1994). Bureaucracy and Efficiency: An Analysis of Taxation in Early Modern Prussia. *American Sociological Review*, *59*(2), 187–204.

Kleber, K. (2015). *Taxation in the Achaemenid Empire.* Oxford Handbooks Online: Scholarly Research Reviews. Retrieved from https://www.oxfordhandbooks.com/view/10.1093/oxfordhb/9780199935390.001.0001/oxfordhb-9780199935390-e-34

Kleber, K. (2021). Babylonia. *A Companion to the Achaemenid Persian Empire*, *2*, 905–922.

Kleber, K. (2021). Taxation in the Achaemenid Empire. *Oxford Handbooks Online*. Retrieved from https://academic.oup.com/edited-volume/43505/chapter/364126521

Kumar, K. (2020). *Empires: A historical and political sociology*. John Wiley & Sons.

Kyd, T. (n.d.) *The institutional framework of taxation in Australia.* Retrieved from https://www.academia.edu/6976758/The_Institutional_Framework_of_Taxation_in_Australia

Lassila, D., Smith, L.M., & Zhang, D. (2018). Negative social and economic effects of the Marriage Penalty Tax on women and society. *Journal of Accounting & Finance*, *18*(5), 86–104.

Lassila, D., & Smith, L.M. (2012). Faculty perspectives on international taxation topics. *Advances in Accounting*, *28*, 317–322.

Lassila, D., & Smith, L. (1997). Tax complexity and compliance costs of U.S. multinational corporations. *Advances in International Accounting*, *10*, 207–237.

Letiche, J.M. (1964). *A history of Russian economic thought: Ninth through eighteenth centuries.* University of California Press.

Liberati, P. (2011). “Which tax” or “which tax for what?”: Tax assignment in the Theory of Fiscal Federalism. *Public Finance Review*, *39*(3), 365–392.

Lin, B., Lu, R., & Zhang, T. (2012). Tax-induced earnings management in emerging markets: Evidence from China. *Journal of the American Taxation Association*, *34*(2), 19–44.

Lindsay, I. (2019). Benefits theories of tax fairness. *Studies in Tax Law History*, *9*.

Lovett, A., & Lovett, T. (2023). *A brief history of our complicated Australian taxation system*. Retrieved from https://www.lovetts.com.au/news/a-brief-history-of-our-complicated-australian-taxation-system

Lynn Jr., A.D. (1976). Adam Smith’s fiscal ideas: an eclectic revisited. *National Tax Journal*, *29*(4), 369–378.

Lyttkens, C.H. (2012). *Economic analysis of institutional change in ancient Greece: Politics, taxation and rational behaviour*. Philadelphia, Routledge.

Macve, R. (2015). Fair value vs conservatism? Aspects of the history of accounting, auditing, business and finance from ancient Mesopotamia to modern China. *The British Accounting Review*, *47*(2), 124–141.

Magness, P.W. (2020). The economic history of taxation and inequality in the United States. In *Capitalism and Inequality* (pp. 183–209). Abingdon, Oxfordshire, UK: Routledge.

Mankiw, N.G., Weinzierl, M., & Yagan, D. (2009). Optimal taxation in theory and practice. *Journal of Economic Perspectives*, *23*(4), 147–74.

Mark, J. (2017). Ancient Egyptian taxes & the cattle count. *World History Encyclopedia.* Retrieved from https://www.worldhistory.org/hittite/.

Mark, J. (2019, November 12). Ancient Persia. *World History Encyclopedia*. Retrieved from https://www.worldhistory.org/Persia/

Maroney, J.J., Jackson, C.M., Rupert, T.J., & Zhang, Y. (2012). The effect of accounting information on taxpayers’ acceptance of tax reform. *Journal of the American Taxation Association*, *34*(1), 113–135.

Martin, T. (2020). Only the richest ancient Athenians paid taxes – and they bragged about it. The conversations. Retrieved from https://theconversation.com/only-the-richest-ancient-athenians-paid-taxes-and-they-bragged-about-it-147249

McLure Jr., C.E. (2001). The tax assignment problem: Ruminations on how theory and practice depend on history. *National Tax Journal*, *54*(2), 339–363.

McGregor, G. (1956). Taxation in the ancient world. *Canadian Tax Journal*, *4*(4), 271–277.

Mirrlees, J.A. (1971). An exploration in the theory of optimum income taxation. *The Review of Economic Studies*, *38*(2), 175–208.

Morton, E. (2018). A historical review of the rise of tax effect accounting as a financial reporting norm. *Accounting History*, *24*(4), 562–590.

National Geographic. (2022). *Persian Empire.* Retrieved from https://education.nationalgeographic.org/resource/persian-empire

New World Encyclopedia Contributors. (2021). Frederick I of Prussia. *New World Encyclopedia.* Retrieved from https://www.newworldencyclopedia.org/p/index.php?title=Frederick_I_of_Prussia&oldid=1053722.

Nosotro, R. (2003). *Peter the Great (1672-1725) Modernized Russia*. Retrieved from https://www.birdvilleschools.net/cms/lib/TX01000797/Centricity/Domain/6027/PeterG.pdf.

OER Services. (2022). History of western civilization II: Napoleon’s government. *Lumen Learning*. Retrieved from https://courses.lumenlearning.com/suny-hccc-worldhistory2/

Oldroyd, D. (1995). The role of accounting in public expenditure and monetary policy in the first century AD Roman Empire. *The Accounting Historians Journal*, *22*(2), 117–129.

Omer, T.C., & Shelley, M.K. (2004). Competitive, political, and economic factors influencing state tax policy changes. *Journal of the American Taxation Association*, *26*(s-1), 103–126.

Oppenheim, A.L. (1944). The Mesopotamian Temple. *The Biblical Archaeologist*, *7*(3), 54–63.

Paliament of Australia. (2022). *Parliament Explained: Federation*. Retrieved from https://www.aph.gov.au/About_Parliament/House_of_Representatives/About_the_House_News/News/Parliament_Explained_Federation

Paul, R.E. (1955). History of taxation in the United States. In *1st Ann. Tax Conf.* 1, 5.

Pecírková, J. (1987). The administrative methods of Assyrian imperialism. *Archív Orientální*, *55*, 162–175.

Peter, T. (2019). Taxes and industrial structure. *Business History*, *61*(7), 1144–1157.

Pezzolo, L. (2017). No debt without taxation. Fiscal policy, institutions and politics in Italy 1350–1700. In K. Béguin, & A.L. Murphy (Eds.), *State Cash Resources and State Building in Europe 13th-18th century*. Paris: Institut de la gestion publique et du développement économique. doi:10.4000/books.igpde.3976

Pigou, A.C. (2013). *A study in public finance*. Read Books Ltd.

Pigou, A.C. (1920). Co-operative societies and income tax. *The Economic Journal*, *30*(118), 156–162.

Pigou, A.C. (2014). *Essays in applied economics*. Routledge.

Plaggenborg, S. (1990). Who paid for the industrialisation of Tsarist Russia? *Revolutionary Russia*, *3*(2), 183–210.

Pollock, S. (1999). *Ancient Mesopotamia (Case Studies in Early Societies)*, Cambridge, UK: Cambridge University Press.

Quickonomics (2023). *The four canons of taxation by Adam Smith*. Retrieved from https://quickonomics.com/the-four-canons-of-taxation/

Reinhardt, S., & Steel, L. (2006, September 4). A brief history of Australia's tax system. *Economic Roundup Winter 2006*, 1–26. Retrieved from https://treasury.gov.au/publication/economic-roundup-winter-2006/a-brief-history-of-australias-tax-system#:~:text=A%20brief%20history%20of%20Australia%27s%20tax%20system%201,Taxation%20and%20federalism%20...%204%20Income%20tax%20

Rivoire, M. (1967). *The life and times of Napoleon*. Philadelphia, Curtis Books.

Roberts, A. (2014). *Napoleon: A life*. New York: Penguin.

Roberts, J.M., & Westad, O.A. (2013). *The history of the world*. Oxford University Press, USA.

Rutterford, J., & Walton, P. (2014). The war, taxation and the Blackpool Tower Company. *Accounting History Review*, *24*(2–3), 103–117.

Ryabikova, V. (2021). Taxes on beards, murders and discos: Five oddest taxes in Russian History. *Russia Beyond.* Retrieved from https://www.rbth.com/history/333558-five-oddest-taxes-in-russian-history.

Samson, W.D. (1997). Integrating tax history into the introductory tax course. *The Journal of the American Taxation Association*, *19*(1), 82–94.

Sbroiavacca, A. (2018). The Flat Tax: The holy grail for the future of European's taxation systems? *Economic and Social Development: Book of Proceedings*, pp. 407–414.

Schui, F. (2011). Taxpayer opposition and fiscal reform in Prussia, c. 1766–1787. *The Historical Journal*, *54*(2), 371–399.

Seligman, E.R.A. (1909). *Progressive taxation in theory and practice*, *9*(4). American Economic Association.

Setton, K. (1953). On the importance of land tenure and agrarian taxation in the Byzantine Empire, from the fourth century to the fourth crusade, *The American Journal of Philology*, *74*(3), 225–259.

Shaw, S. (1975). The nineteenth-century Ottoman tax reforms and revenue system. *International Journal of Middle East Studies*, *6*(1), 421–459.

Sloan, W. (1898). The continental system of Napoleon. *Political Science Quarterly*, *13*(2), 213–231.

Smith, A. (1776). *The Wealth of Nations, 11937*.

Smith, L.M. (2022). Examining intersecting lives: Luca Pacioli, father of accounting, and his friend, Leonardo da Vinci. *Accounting History*, *27*(3), 343–369.

Smith, S. (2005, April). Land tax: An update. *NSW Parliamentary Library Briefing Paper No 5/05*. Retrieved from https://www.parliament.nsw.gov.au/researchpapers/Documents/land-tax-an-update/FINAL%20VERSION%20Land%20Tax.pdf

Soyode, O., & Oyedokun, G.E. (2019). Relevance of Adam Smith canons of taxation to the modern tax system. *Journal of Taxation and Economic Development*, *18*(3), 12–34.

Stewart, M. (2016). Income tax at 100 Years: A little history. *Austaxpolicy: Tax and Transfer Policy Blog*. Retrieved from https://www.austaxpolicy.com/income-tax-at-100-years-a-little-history/

Stiglitz, J.E. (1987). Pareto efficient and optimal taxation and the new welfare economics. In *Handbook of public economics*, *2*, 991–1042.

Study.com. (2022). *In England there was a tax on packs of playing cards between 1588 and 1960. In 1710 the tax was…* Retrieved from https://homework.study.com/explanation/in-england-there-was-a-tax-on-packs-of-playing-cards-between-1588-and-1960-in-1710-the-tax-was-raised-sharply-to-about-twelve-times-the-pre-tax-price-of-a-cheap-pack-of-cards-and-about-one-and-a-half-times-the-price-of-an-expensive-pack-the-manufactur.html

Swanz, D.J. (2012). The new fiscal sociology-taxation in comparative and historical perspective. *The Journal of the American Taxation Association*, *34*(1), 175–176..

The World Economy. (2022). *The Venetian Republic*. Retrieved from http://www.theworldeconomy.org/impact/The_Venetian_Republic.html

Thomas, P.D.G. (1991). *Tea party to independence: The third phase of the American Revolution*, 1773–1776. Oxford, UK: Oxford University Press.

Thornton, B.S. (2002). *Greek ways: How the Greeks created western civilization*. New York City: Encounter Books.

Treisch, C. (2005). Taxable treatment of the subsistence level of income in German Natural Law. *Accounting, Business & Financial History [now Accounting History Review]*, *15*(3), 255–278.

Von Sydow, M. (2016). *How did Napoleon fund his wars?* Retrieved from https://miepvonsydow.wordpress.com/2016/03/01/how-did-napoleon-fund-his-wars/

Vosslamber, R., & Yong, S. (2023). The stigma of the Chinese poll tax in colonial New Zealand. *Accounting History*, *28*(1), 9–29.

Wallace, P.B. (1931). The future of the British Empire. *The English Review*, 1908-1937, 567–574.

Weisman, S.R. (2004). *The great tax wars: Lincoln--Teddy Roosevelt--Wilson how the income tax transformed America*. New York: Simon and Schuster.

Woolf, G. (2021). *Rome: An empire's story*. Oxford, UK: Oxford University Press.