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*An anthropological
perspective on taxation,
SDGs and taxpayer rights*

Panel:

Taxation as a Means to Achieving
Sustainable Development Goals
in Development Countries

How do people share?

With whom do they share, what
and when, and for what reasons?



What institutionalized obligations of distribution and assistance do people develop to distribute?

Anthropology and Tax I

- ❖ Production of public good through informal payments
- ❖ Fiscal essentialism
- ❖ Social contract thinking
- ❖ Decenter taxation from the state

With whom we share what, when and for what reasons is socially negotiated; it is a learned practice that is contingent on the systems through societies order their relations to specific resources and objects of value, and the existing institutions of distribution and welfare.

Anthropology and Tax II

- ❖ What is tax law? What is it for?
- ❖ Taxation as a levelling mechanism
- ❖ Potential for structural changes
- ❖ „Tax justice“ debate: articulation of the disconnect between moral expectations and legal regulations of global capitalism

To sum up:

- ❖ Moment of distribution gets postponed
- ❖ Move 1: Decenter taxation from the state: informal social worlds
- ❖ Move 2: Bringing the state back in: taxation as a levelling mechanisms
- ❖ Move 3: Emphasis of overlapping of fiscal spaces