

Critical Reading of Taxation in Anthony Burgess's *Man of Nazareth*



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ABSTRACT: Taxation remains one of the most important source of gathering financial means for a sustainable development. No earthly government can do without the taxes paid by its citizens. However, taxation is not understood in the same way by the government, the tax gatherers, tax payers and the "Man of Nazareth". This study aims at critically analysing the issue of taxation as perceived by governments (or similar institutions), tax gatherers, tax payers and Jesus basing on the *Man of Nazareth* by Anthony Burgess. The results of this study show that taxes are important for the governments and every tax payer should consider tax paying as an obligation. Also, the present study concludes that taxes should be used for the purpose they are meant for.

KEYWORDS: Taxation, tax payers, tax gatherer, Man of Nazareth

INTRODUCTION

Tax has been an important feature of human society for a very long time. From a government to another, based on each country's socio-economic conditions, taxes requirements are not the same. Why do government tax their subjects? What had motivated the Romans to carry out a census for the purpose of taxation in those days as described in *Man of Nazareth* by Anthony Burgess? Why do some people hate and resist the idea of taxation? The purpose of this study, on the one hand, is to explore critically the notion of taxation as perceived by governments, tax gatherers and the populations and, on the other hand, to clarify Jesus' conception of taxes in *Man of Nazareth*. The results of the present study are of a great benefit to governments, tax gatherers and tax payers. Leaders may find in this study the ancient roman's conception on taxes, the reactions of their subjects on it and their impacts in order to escape the same errors while collecting taxes today. Sensitive tax gatherers will learn from this study the ethical values associated to their trade in order to conduct it in a fair environment. Tax payers should learn more about governments' conception on taxation and tax gatherers' and the importance of taxes and then how to experiment the resulting from the whole trade of tax. This paper is developed around four main axes. The first point states the problem, indicates the importance or significance of the study, gives its purpose, elaborates the research methodology, shows the limitation of the study, and through a literature review this article informs us about the literature on the topic under discussion. The second part is an exploration of the history of taxation and its view from the novel. The third part deals with the impacts of taxes whereas the fourth part is a critical scrutiny of taxation in *Man of Nazareth*

1- Problem statement

Numerous researches have been carried out throughout history on taxes. Tax has been a feature of human society for a very long time. Why do government tax their subjects? What had motivated the Romans to carry out a census for the purpose of taxation in those days as described in *Man of Nazareth* by Anthony Burgess? The concept of taxation is not well-spoken of though it

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constitutes an essential factor to the emergence of democracy all over the world. So, why do people hate the idea of taxation? If taxation, as we were taught, is for the well-being of the population, why should we keep on resisting it? Behold, since *Man of Nazareth* by Anthony Burgess pictures out the life of Jesus Christ, what was Jesus' feelings toward taxation and tax gatherers as a countryman and spiritual leader? This study aims at answering these questions.

2- Significance of the Study

The results of the present study are of great benefit for the governments. The leaders may find in this study the ancient Roman's conception on taxes, the reactions of their subjects on it and their impacts in order to escape the same errors while collecting taxes today. Tax gatherers, sensitive tax gatherers can learn from this study the ethical values associated to their trade in order to conduct it in a fair environment. The tax payers should learn more about governments' conception on taxation and tax gatherers' and the importance of taxes and then how to experiment the resulting from the whole trade of tax.

3- Purpose of the Study

The objective guiding this research work is to analyse critically the conception of the issue of taxation by governments, tax gatherers, tax payers and Jesus in *Man of Nazareth* by Anthony Burgess. Understanding how citizens perceive and experience taxation will provide an essential diagnostic of the political realities for tax reform.

4- Research methodology

The present research is qualitative in nature with an informative orientation. The research process has involved the critical reading of the issue of taxation in the whole novel and the search for information on the taxes in Israel under Romans, its concepts, consisted also of online documentation, books and articles on taxes.

5- Limitation to the Study

From a government to another, basing on each country's socio-economic conditions, taxes' realities and requirements are not the same. The limitation of this study is that it will present essentially the understanding, the feelings, and the reaction of each character in the book when it happened to tax people, to gather taxes and to pay taxes.

6- Literature review

Many people have written a number of dissertations, theses and articles on taxation and people's conception and reaction to it. Ned Netterville's *Jesus on Taxes*, for example, reveals that Jesus never paid taxes. For Ned Netterville (2017) "The Lord Jesus was also the only honest business man in the world because he paid taxes". For him, taxation is a theft, it is identical in every respect to the felony crime of extortion - except the state immunizes its collectors from prosecution. Other researchers have that same conception of taxes. Allingham and Sandmo (1997) notice that a number of tax payers, according to their conception on the tax gathering, what they lose from paying taxes to the government, prefer to evade taxes. Alm (2012) analyzed a study on a tax expenditure performed by John White in 1985 and concludes that tax payers' stances are influenced by many factors, including their dispositions toward public institutions, the perceived fairness of the taxes, prevailing social norms and the chances of non-compliance being detected and published. The behaviour of tax payers and the decision to evade or not tax is seen as the result of a careful assessment of the costs and benefits of evasion (Franzoni, 1999).

2- Exploration of the history of taxation

Throughout history, the burden of taxation has kept pace with the elaboration of the machinery of government: kings, courts, ceremonials, legislative and judicial administration, wars, diplomacy, etc. All these institutions spell expense and, consequently, taxation. In very real sense, the history of taxation is the history of civilization. Before Israel became a region for the colonizing activities of Rome, it knew taxation in its earlier period, under the Theocracy, in the Period of the judges and under the Kings. In this section, I will try to present taxation in these different periods.

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2-1 In the early period

Like all primitive tribes, the nomadic Hebrews had no regular system of taxation. Voluntary presents were given by the less to the more powerful in return for protection or other advantages. (1Samuel 10:27; 1Kings 10:25). The change is so undesirably easy from presents voluntarily given to those which are demanded (2Kings 16:8; compare 2Kings 17:4). The first proof of what corresponds to compulsory taxation discoverable in the Bible is in connection with the subdued Canaanites who were compelled to serve under tribute, that is, to render forced labour (Joshua 16:10; Joshua 17:13; Judges 1:28-35).

2-2 Under the Theocracy in the period of the judges

The only fixed impost under theocracy which has a semi-civil character was the so-called "atonement money" (Exodus 30:11-16), the revenue of this tax, according to God's instructions to Moses, should be used for the service of the Tent of Meeting. It was levied by the authorities and accepted by the people whenever faithfulness to the ordinances of Yahweh was the order of the day (Chronicles 24:4-14; Nehemiah 10:32). In later times, taxes were devoted to the service of the temple, and were paid by the Jews at a distance during the dispersion. It was still collected as distinctive temple-tax levied upon the citizens as such (Matthew 17:24). It is interesting to note that Jesus paid it under protest and with one of the most distinctive miracles, on the ground of his being the founder and head of a new temple, and hence not subject to the impost which was the badge of citizenship in the old order. The only source of public money was the giving of presents.

2-3 Under the kings:

The elders of Israel gathered themselves and came to Samuel unto Rama deploring the way his sons, the Judges, turned after lure, took bribes, perverted judgement and wanted Samuel to make a king over them like all the nations. As suggested in the *Joy of Tax*, "Government is therefore, I suggest, not imposed but willingly accepted by the vast majority as a matter of choice. That is, because most of us instinctively think it is 'good thing'" (Murphy, 2015). To their demand, Samuel gave them a resolution. They got a king with a fairly exhaustive list of royal prerogatives given by God himself according to the scripture.

2-4 Under Romans:

During the early part of the Herodian epoch, taxes were paid to the king and collected by officers appointed by him. This method which worked fairly well, at least under Herod the Great, had passed far away before the venue of Christ, the Man of Nazareth. After the deposition of Herod Archelaus, at the request of the Jews themselves, Judea was incorporated into the Roman Empire and put under procurators who were in charge of all financial administration, although the tetrarchs still collected the internal taxes. It is important to note that in the imperial era the direct taxes were not farmed out, but collected by regular imperial officers in the regular routine of official duty. The customs or tolls levied upon exports and imports, and upon goods in the hand of merchants passing through the country, were sold to the highest bidders who were called publicans. The collected taxes in Judea went to the imperial Treasury. These facts explain the question of paying Caesar, which the Man of Nazareth was obliged to meet, was so burning in issue. It touched religious and financial interest – a powerful combination.

3- The impacts of taxes

No matter how deep enrooted your affiliation is to special political party, when the concern is on taxation and it happens that you should be taxed without a positive answer to this specific question: why should the government tax us while it gives us nothing back in return? This affiliation can be affected and turned up to a possible exit and to a conflict. "I don't like", shouted Herod when he was told by Sentius about the carrying out of the Census to the purpose of taxation in his own territory. Trying to show to his invitees the gravity of Augustus' idea to tax his territory, Herod added: "A census. Within my territories. Carried out by Romans functionaries. This is bound to meet with suspicion and, indeed hostility" (Burgess, p43). Herod was right and really aware of possible consequences of this manner to tax a territory and subdue it to pay something it is not taking profit from. To avoid any kind of disaster on his territory, he even added while speaking to Metellus and Sentius: "Better. Perhaps I had better go to Rome myself. The divine Augustus needs to be told certain things. If he requires peace in these territories." (Burgess, p43). We have to notice that the resentment of having to pay tax to an authority imposed upon oneself may ultimately leader bellion. "Before taxes can be gathered, a census must be taken" said Sentius to Herod (Burgess, p43). Then we can assume that without a census, no taxation. It enables, to recover data on every person living in country. "A census entails the movement of every

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single inhabitant of this territory back to what he considers to be his native township" unveils one of the invitees (Burgess, p43). The negative part of this census for a tax payer seems like: "A census of our own? Herod puffed. There will be a disruption of the economy, the roads will be jammed." (Burgess, p43).

Jotham, seeing himself forced to abandon his business for many days because of the carrying out of the census reacted: "I'm not going. I've things to do here. Work. Bread to be baked". (Burgess, p45). "Nobody here to eat it," Ben-Oni said. "For thou, O Bethlehem, art in no wise the least of cities. For from thee shall come forth a chief, a shepherd of my people Israel." (Matthew 2:6). This was what was said by the prophet about Jesus' place birth. In this period, before the taking out of the census' project, the holy family was settled in Jerusalem and was then obliged to go back to Bethlehem. That night, Joseph said to his wife: "And we said no, the scripture's wrong. And here we are two days off. Another of the Lord's jokes. That the scripture may be fulfilled. The Romans order him to be born there, not Gabriel, not God." Mary answered "God can use anyone, even the Emperor Augustus" (Burgess, p47).

"How much longer can the small kingdom last?" Balthazar wondered when he received from Rome offers of protection. This sentence shows that when a nation is forced to pay taxes of which it receives nothing for its own development but only paying it to satisfy the personal desire of its leaders. But because no nation likes to remain in poverty or under domination, this situation is susceptible to occur movement of freedom. Taxation here is perceived and create a feeling of dominion of one nation over another one. Although paying tax has its importance as Richard Murphy (2015) argues in his book *The Joy of Tax* while showing taxes importance: "There is indeed a joy in tax, and by embracing it we can create a fairer society and change the world for the better place.", but Joseph is saying to every tax payer that: "Now if the taxes turn out to be unfair that will be different, that will be the time for saying no." And really, in those days tax has turned to be unfair and the Zealots, by the leadership of the man called Abbas said no through their movements of revolt to free Israel from the tyranny of the Roman Empire.

"About big catches. All I want is big catches." Said Simon to Jesus at their first encounter. The first thing Jesus asked him then, goes like this: "How are your catches?" and he then responded saying: Bad, bad, and again bad. Nothing coming in, and then the taxman coming round. Catch your own taxes, I tell him, them. If you want me to pay my taxes, tell those fishes to bite." Living every day in a certain country with the conviction that we have obligations to assume and obviously paying taxes to the tax collector, collector predominantly if we have a trade, we are constrained to work hard to earn a revenue capable to nourish, to clothe, to treat, to educate a whole family to economies and finally to be able to pay to the government its taxes. The idea of taxes creates the feeling to make more profit in order not to go into bankruptcy.

4- Critical scrutiny of the question of taxes

4.1- Romans' conception of taxes in the novel

During his reign, Herod the Great was an ally of Rome and of course a best friend of Augustus'. He had kept order in Palestine and avoided any kind of chaos on the most easterly Rome's flank. But then, Herod was getting old and was at this time in his seventy-third year. So, Rome was wondering what would have happened if Herod had died and how many years he still had to live. This was a great political and diplomatic affair and it had to be addressed with a full consideration and each detail was worthy to be taken into account. After several considerations, the first thing to do was diplomatic deal. Augustus delegated firstly L. Metellus his first Minister who really was able to say or do things without offending people.

Back to Rome, Metellus gave an account of what he had seen and after deep analysis of the collected data, he came back again with L.SentiusNaso while Herod was sicker than he was. What was the purpose of their visit then? Why a Great Empire as Rome should grant such interests in Palestine? The next decision Rome would have taken should be to keep maintaining order the Palestinian territory. And as Tactius a senator and historian of the Roman Empire, once said: "Great Empires are not maintained by timidity" but by bold policy makers. How to maintain this order? Sentius unveiled Rome's bold policy on this matter: "Despite the legalistic argument that Palestine is not strictly a dependency of the Empire, nevertheless Augustus considers himself entitled to regard it as such for the purpose of taxation. And as I said at dinner, before taxes can be gathered a census must be taken." (Burgess, p 42). This census would allow Rome to: find the dung heaps of origin of each Israelite, track what they do, learn what they have and execute what they fear.

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The common question every tax payer should ask when a government raise tax is: Why should the government tax us when it gives us nothing? To this question Rome, like every other government, would reply:

- "You have a great deal already from the divine Augustus. The protection of Roman arms. A resident military cadre made up of the cream of Syria." (Burgess, Book 7 page 42)
- "The virtue of the imperial dream – the rational of which all men can be free citizens, whatever their nation, whatever their color." (Burgess, Book 8 page 49)
- "Law, the strength of her arms... Honor. Military virtue. Order. Above all, order." (Burgess, Book 8, page 49)
- "poetry, oratory" (Burgess, Book 8, page 49)
- "The Romans offer us a life, protected by the greatest army and navy the world has ever seen. They build fine roads that lead nowhere to Rome. Or, if you will, from Rome to nowhere and from nowhere to Rome." (Burgess, Book 1, page 49).

What is the purpose of this taxation? Had the Empire had enough state revenue to maintain its military force, the invasion by Odovacar could have been prevented. "Two words – two Roman words, and they contradict each other. The words are protection and expansion". (Burgess, book 1, page 48). An expansion would be very worthless if certain dispositions were not settled to protect the begotten territories against possible invasions. As a foreign ruler who represented government in this era, it needed cash to fund his military and territorial ambitions, and to defend itself against invasions. Rome should also among many things revolutionize its ships and weapons, endow itself with a mighty army and must install at its border more and more expensive weapons. And tax was a way of getting it: "people of Israel pay taxes like any whipped colony" (Burgess, book 1, p50)

4.2- Tax payers' conception of taxes in the novel

"I don't like it. This is an independent kingdom. Why should Augustus tax us when he gives us nothing for our taxes?" Asked Herod to Sentius when Sentius declared : "Despite the legalistic argument that Palestine is not strictly a dependency of the Empire, nevertheless the divine Augustus considers himself entitled to regard it as such for the purpose of taxation'. If even Herod Jerusalem's governor who used only himself subduing his people of paying taxes before Augustus upcoming taxation could express his dislike on this matter, Simon was right when he shouted saying: All men hate paying taxes. (Burgess, p 154). This conception of tax payers, consisted on rejecting taxes doesn't change as time evolved. Each time, when it happens to pay taxes, it always goes against the tax payers' interest and it is seen as a sacrifice but a sacrifice always hurts mainly when we are constrained to make it and mostly if it is not beneficial to us. To avoid any form of evasion, Sentius added: "before taxes can be gathered a census must be taken".

"Bad, bad, and again bad. Nothing coming in, and then the taxman coming round. Catches your own taxes, I tell him. If you want me to pay my taxes, tell those fishes to bite." (Burgess, p 150); this was the complaint of Simon the fisherman. Simon represents all those tax payers who are continuously persecuted by tax gatherers. They recognize at least the importance of gathering taxes and so their duties but everything they want before paying taxes are: "big catches". They think that the government not only should control their activities but also know when things are bad and try to fix them instead of always going on taxes even if things are bad.

4.3- Tax gatherers' conception of taxes in the novel

During the early part of Herodian epoch, taxes were paid to the king and collected by officers appointed by him. This method which fairly well, at least under Herod the Great, had passed away before any books of the New Testament were written. After the deposition of Archelaus, at the request of the Jews themselves, Judea was incorporated in the Roman Empire and put under procurators who were in charge of all financial administration, although the tetrarchs still collected the internal taxes. The customs or tolls levied upon exports and imports, and upon goods in the hands of merchants passing through the country, were sold to the highest bidders, who were called publicans. They focus on the collection of delinquent taxes and function directly to that work. Publicans have extensive face to face personal contacts with taxpayers, attorneys, accountants, and other representatives and spend a major portion of their time in the fieldwork. They dealt with fearful, hostile, and defensive

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individuals and organizations and are considered in Jerusalem as sinners and were not allowed to the synagogues (people like Simon, Nahum, the Ferryman, Zealots), working in unstructured environments such as crime areas and dealing with a prominent taxpayer (Jesus). Four protocols guide their work: find where they are, track what they do, learn what have and execute what they fear.

One of these principal publicans the novel mentioned is Levi also called Matthew. He was sent to Simons' house for the purpose of meeting Jesus. He encountered Jesus and became his faithful follower leaving his unfortunate office. Addressing Jesus, he said: "Taxes have to be gathered. Do you accept?" At this special moment, Levi was wondering if he should continue this trade or not and expect knowing Jesus conception of it. He continues saying that Herod of Galilee imposes the taxes. He is the head of the state and has the immemorial right to do with the money as he thinks fit. Do we oppose that and submit to the lawful slaughter of our wives and children? No, taxes, are a fact of existence, and it follows that there must be men who gather the taxes. As a tax gatherer he thought he just had to obey the instructions of Herod which is to gather taxes and the use of it would depend on Herod and so, tax gatherers should not have to be seen as sinners and tax gatherers would do enough, out of their tax-gathering since they embrace an unpopular trade, not one that anybody would willingly take up. It has to be well rewarded.

4.4- Man of Nazareth's conception of taxes in the novel

Simon said to the tax gatherer: "If you want me to pay my taxes, tell those fishes to bite". On these words, Jesus made the miracle allowing Simon to make big catches in order to pay his taxes. Toward publicans he has no hate and called everybody to love each other and even accept a publican, Matthew as one of his disciples. He explained to Matthew what taxes should be or not: "Everything depends on the use to which the taxes are put. A state may not impose taxes and then spend the money as it wills. It may demand taxes for great public works that help the people, for almshouse and Lazarets, but it may not say: I rule you and demand your money as a right. Then men may justly sew up their pockets and hide their purses and say no." To the tax gatherer he said: "If there were no tax gatherers, then there would be no taxes. And Herod would have to eat bread and cheese instead of the brains of peacocks. But true – there will always be tax gatherers, Matthew. No body forced you into trade." With Haggai Habakkuk had plotted together to condemn Jesus, ("Is it then lawful to give tribute to Caesar?"), Jesus said: "You must render unto Caesar the things that are Caesar's and unto God the things that are God's."

Talking about taxation's origins, Richard Murphy (2015, p14) said:

Taxation is a relatively recent human invention, for approximately 3,493,000,000 years death might have been inevitable but taxation was not because humans have been around for at most 7 million years [and] ... written records have existed for a mere 4,500 years and it is only from these records that we know about the taxes.

Although Babylon is considered to be the first place that we know had taxes (Murphy, 2015, p 14), the idea definitely spread. The Old Testament provides some real references to taxation in a coded language. It talks of personal levies (or a poll tax) and tax of land. It also suggests that they were to be paid in grain or in provision. There was also the whole process of tithing, which looks remarkably like an income tax. The whole issue of proportionality and the ability to pay taxes is considered. The Romans had many bases for charging taxes. The first preferred taxes were land-based, but these were abolished in Rome itself in 167 BC because the proceedings of expansion of Empire rendered them unnecessary. Poll taxes based on land ownership remained popular with Roman administration throughout the provinces. There were also customs duties and tolls, and special taxes on trading slaves. Extraordinarily, inheritance taxes at the rate of 5 percent were charged at one time on those who did not leave property to their family. In the late history of the Roman Empire sales were more common and so too was resistance. It is thought that the revolt of Boudicca may have been related to tax demand, and it is widely suggested that the refusal of Rome's wealthy elites to pay the tax that they owned helped bring the Empire to an end.

In primitive economies, most people grew crops through harvest and through their production took care of their families. In the times of pharaohs, taxes on harvest were collected by force and therefore tax collectors were feared. The Greeks implemented an indirect tax system in a way to motivate the wealthy to contribute more tax. The Romans taxed their people at extremely high tax rates in order to save their Empire from foreign invasion. People fled from the tax collectors. If a person was caught, extreme prison sentences were imposed or, in many cases, the death penalty (Adams, 2001).

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In a barter economy, the simplest way to extract taxes was by seizing part of the product, merchandise or property. The agricultural sector of such an economy is easily subjected to tax, a farmer could not hide a piece of land he owned, and the product harvest were easy to measure and assess for tax purposes. Therefore, tax on product was the highest and product were most consistently taxed. The pharaohs were regarded as gods. They would make regular appearances before the cheering crowds. The people of Egypt adored them. It's no wonder that they employed "scribes" to collect taxes on their behalf, they simply could not afford the risk of losing their countrymen's affection. A "scribe" was authorized by the pharaoh and sent to the fields to collect taxes, especially tax on the crop production (harvest tax).

The Greeks structured their tax system with indirect taxes such as tax on the use of roads and public facilities. In the Greek city of Athens, the "tax the rich" system was used to collect funds for special government to fund projects such as building infrastructure for the city. Although the collection of taxes was harsh, it seems that the rich contributed as if they were donating money to improve life conditions in their city. Such donations were mostly seen as a status symbol, because it would prove that a person was wealthy (Frank, 2012).

Whether we like it or not, tax is part of any society. Many of questions relating to tax that we struggle with now have been around ever since tax was first charged in ancient times. Questions such as who to charge it on, based on which economic activity, at what rate and whether that rate might vary depending on the circumstances of the taxpayer etc. have existed for as long as people have recorded their history. After all, taxes define in no small part what a state thinks it can do. I think there is a contract between the people of a nation and their government. And the consideration in that contract is the tax that is paid. Tax must reflect the values of and priorities of those people. If it does, people will willingly pay it and return government that charges it to power. If it does not reflect those values, they can, in a democracy, change that government. For most people tax means income tax. That is a lot but it's not all taxes. It means that more you have a much higher income or much you accumulate wealth, inevitably, you will pay taxes more than most people do.

CONCLUSION

This work critically explores the issues of taxes in *Man of Nazareth* by Anthony Burgess. It gives a better comprehension of the conception of taxes by Roman Emperors, by tax gatherers, the tax payers and Jesus. For the Romans, taxation is a powerful means to maintain their dominion upon their subjects and assume their great project of expansion. Taxation is the unique way and the principal role of the Emperor as a supreme leader is to assume his own protection against any invasion on his acquired territories. Tax gatherers just obey the instructions of the government which is to gather taxes and the use of it depends on the governments. The tax payers especially the Jews since the time of the judges knew taxation and assumed their duties. No one likes taxation and when it turned to be bad, taxpayer should refuse. In nation, taxes should reflect the image of the people's expectations. Jesus is not against paying tax. He said: "You must render unto Caesar the things that are Caesar's and unto God the things that are God's". For Jesus, everything depends on the use to which the taxes are put. A state may not impose taxes and then spend money as it wills.

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