

Conspicuous Compassion and Taxation: A Reality

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Abstract - In modern public-finance literature, many canons or principles have been followed for tax policies, 'ability principle' (Pigou, 1933), 'benefit principle' (Lindahl as cited by Roberts, J, 1989). Under the benefit theory, tax levels are automatically determined and therefore self-loaded, because taxpayers pay proportionately for the government benefits they receive. In other words, the individuals who benefit the most from public services pay most of the taxes (Lindahl model). The present paper highlights that conspicuous compassion and taxation go hand in hand especially in case of rich people but not in case of poor people and as result in modern societies tax levels are not self-loaded, a claim made by benefit principle. Along with proportionate benefit principle 'conspicuous compassion in favour of rich people' is also in operation in most countries of the world. This paper argues that under proportionate benefit principle with conspicuous compassion in favour of rich, the rich people are gainers as compared to the poor people. Under this principle with compassion in favour of rich, benefits of rich outweigh their costs because rich sections of the society are usually provided with large invisible services by the government such as large tax incentives and rebates. On the other hand, the costs of poor people usually outweigh their benefits because poor sections of the society are usually provided with low or no invisible services, although, they are provided with large visible benefits. But these visible benefits provided to the poor people by the government get distributed among vast section of the population. In this process, the societies end with a highly inequitable distribution of income and a paradox emerges which may rightly called as paradox of evasion-to-evasion. To improve income distribution and to control evasion-to-evasion paradox, the present study advises governments to implement progressive taxation with conspicuous compassion in favour of poor and downtrodden sections of the society. By doing this, those who will benefit more (i.e. poor) will have to pay less taxes as it ensures that large invisible services are to be provided to the poor as compared to the rich and hence the principle can be called as proportionate principle with compassion or simply conspicuous compassion taxation principle.

Keywords: Conspicuous Compassion, Taxation, Reality, Inequality, Evasion To Evasion

I. INTRODUCTION

19th and 20th centuries saw both qualitative and quantitative changes in the public expenditures. Taxes have entered different stages with passage of time, as a result functions and goals have also underwent change. Modern state is a welfare state and plays an important role in all round development of society in the modern era. It not only performs necessary functions (defence, maintenance of law and order) but also perform optional welfare and

development activities such as health, education, sanitation, rural development, water supply etc. It has to be compensated for its own administration. All these functions necessitate huge public finance. Taxes constitute the main source of public finance whereby government raises revenue for public expenditure.

In the present-day world, taxation is not just a way to handover money to the government to meet the public expenditures or raise revenue to the government, but have become a potent tool to lessen demand in the private sector, redistribute income and wealth in the civilizations in the countries. In order to avoid tax evasion and to achieve the goal of balanced development, the government is providing various incentives to the various sections of the population. One such incentive is tax incentive. Tax incentives are important for ensuring balanced development (The Community Tool Box, n.d.). But, what should be the appropriate way for distributing such tax incentives so that balanced development is ensured. Tax incentives are unique way to boost developers, businesses, and private citizens to make investments that benefit the community. Tax relief of various kinds contribute to socially responsible projects.

Low income-group, high income-group and taxation principle form a union of trinity in the sense that to break up one from the other is to defeat the very purpose of sound and inclusive economic growth. Ignoring low income-group in a taxation policy (Jason Furman, 2014) would produce the supremacy of the few over many (Piketty & Nancy, 2009) (i.e. would increase inequalities). Ignoring high income-group in a taxation policy would kill the individual initiative and hence the nation's purpose. Domineering taxation policies would widen the vicious circle of poverty. Therefore, to establish an egalitarian social order, it is necessary that this union of trinity should be treated on equal footing. Otherwise, the result would be greater inequalities in distribution of wealth and income. Proportionate benefit principle benefits the rich at the cost of poor while as proportionate principle with compassion benefits poor people without adversely affecting welfare of the rich people.

II. LITERATURE REVIEW

History of taxation dates back to 3000-2800 B.C and the first recognized system of taxation was in Ancient Egypt (Taxes in the Ancient World, 2002). Persian Empire is a

classic example for introducing a regulated and sustainable tax mechanism by Darius I the Great in 500 BC. Jizya was an annual tax levied upon non-Muslims by Islamic rulers in the form of tribute (Yadav, 2013). It was based on pigovian principle of 'ability to pay'. In India the practice of imposing Jizya began in 11th century. 14th century saw rise of progressive taxation. Under progressive tax the tax rate increases as the taxable amount increases (Sommerfel et al., 1992). Dutch Batavian Republic marks the inception of the first income tax in 1797 followed. The modern income tax was invented by British people in 1800 A.D. to finance their war expenses followed by Prussia in 1808. The word 'tax' first appeared in the English language only in the 14th century (New Internationalist, 2008). Latin American cultures seem to have raised forms of taxation, usually in association with ritual observance (Taxes in the Ancient World, 2002).

The Organization for Economic Cooperation and Development (OECD) defines tax as "compulsory unrequited payments to general government." (As cited by Messere & Owens, 1985). According to Seligman (1913) "A tax is compulsory contribution from the person to the government to defray the expense incurred in the common interest of all without reference to special benefits conferred". Bastable defines tax in terms of wealth. According to him tax is a compulsory contribution of the wealth of a person, or body of persons for the service of government. For Hugh Dalton (1920) a tax is a compulsory payment and not a penalty towards a public authority irrespective of the thorough service rendered to the tax payer in return. Tax policy is less about economics than politics. To understand economic implications of a tax policy one must understand something of the political economy of taxation. Persson and Tabellini (2000) have made major contributions to this field of study in recent years.

For Benjamin Franklin nothing is certain in this world except death and taxes. Modern public-finance literature revolves around two main debates: who can pay tax (ability to pay principle) and who can benefit from tax (Benefit principle/ Proportionate Benefit principle). Influential tax theories in the existing literature on taxes have been the ability theory presented by Arthur Cecil Pigou (1933) and the benefit theory developed by Erik Lindahl. There is a later version of the benefit theory known as the "voluntary exchange" theory or voluntary exchange model. According to benefit theory taxes should be levied by state according to the benefit conferred on them. According to cost of service theory taxes should be levied by state according to the actual cost of the service rendered from the people. More the benefits from the state, more should be the tax towards the state. All these theories act a guide to state for achieving equilibrium between equity and efficiency. In fact, Latin American taxation system reflects sustainability and the equilibrium between equity and efficiency. Sustainable tax system is similar to a large extent with prevailing economic and political factors in a country to

persist without the need for repeated major reforms (Bird, 2003). The most popular and commonly accepted principle or canon of equity and efficiency in taxation is that citizens of a country should pay taxes to the government in accordance with their capacity or ability to pay taxes. That is to say that ability to pay principle of taxation looks at taxable capacity of individuals rather than anything else. If taxable capacity of person X is greater than taxable capacity of person Y, former should pay more tax than latter.

In order to fit the idea of justice and equity in taxation J.S. Mill and some other classical economists have followed and suggested the proportionate principle in taxation. According to them if taxes are levied in proportion to the income of the individuals, it will generate equal sacrifice (McCulloch). McCulloch (McCulloch v. Maryland, 1819) criticized progressive taxation and defended proportional taxation in the following words: "The moment you abandon ... the cardinal principle of exacting from all individuals the same proportion of their income or their property, you are at sea without rudder or compass, and there is no amount of injustice or folly you may not commit". But modern theorists differ with classical. For modern economists equal sacrifice is achieved only and only if people with high income are taxed at higher rates and people with low income are taxed at low rates. They argue that equality of sacrifice is not achieved through proportional taxation. They favor and advocate progressive taxation. Full employment is achieved if progressive taxation is in vogue. For Keynes progressive taxation is sine-qua-non for full employment in an economy. Optimal tax theory (Ramsey, 1927; Slemrod, 1990) or the theory of optimal taxation deals with designing and implementing a tax that reduces wastefulness and falsification in the market under given economic constraints and while discussing what a fair and optimal tax level would be, the canon of equity, both horizontal and vertical, is imperative. A neutral tax is a hypothetical tax which circumvents distortions and inefficiencies entirely (Murray, 1970). Baumol & Bradford (1970) in their article "Optimal Departures from Marginal Cost Pricing" also discuss the price distortion taxes cause. For Emmanuel (2001) the tradeoff between equity and efficiency is a vital thoughtfulness of optimal taxation, and implementing a progressive tax allows the government to reallocate their resources where they are needed most.

The present study advocates 'conspicuous compassion taxation principle'. It argues that there should be biased distribution of sacrifice in favour of poor people which would be possible by providing large tax-incentives to the poor people as compared to the rich people. We are not recommending the disequilibrium of the tax rates between the rich and the poor but we are recommending the disequilibrium of sacrifices in paying taxes between the rich and the poor and this disequilibrium should be brought in such a way that poorer are to bear less sacrifice in paying taxes. This dis-equating sacrifice in favour of poor people would be rightly called as 'conspicuous compassion taxation principle' which finds no mention in the existing

literature and therefore novel in true sense of the term. Shared in this way, the tax burden will not only follow voluntary approach (Lindahl as cited by Roberts, 1989) but will also be based on the comparative ability of the tax payers and therefore, its role in bringing equitable distribution of income and wealth will be significant. Additionally, the ability to pay taxes would increase both ways- materially and psychologically and the equal marginal sacrifice principle is reached (which implies that the tax burden should be distributed in such way that the marginal utility of income left after the tax with any tax payer would be the same.

Summary of Literature Review

It follows from the above literature review that the major thrust of the existing theories and principles of taxation is that the rich people should be taxed more as compared to poor people. But, these theories have neglected the other side of the picture. That is to say that they have not taken into account the role of tax incentives and tax rebates in ensuring balanced development. The present analysis takes into account the role of these incentives in ensuring balanced development. Furthermore, the existing theories never commented on evasion-to-evasion tendencies of the tax payers. Whether the government follows ability to pay approach or benefit principle, both the high as well as low income groups often resort to evasion-to-evasion techniques. While the high income group do so legally with the support of the government, the low income group do it illegally (forced by the government) in order to avoid this problem of legal as well as illegal tax evasion. The present paper came up with the principle of conspicuous compassion taxation. The greatest merit of this principle is that it looks at all other existing principles of taxation as an organic whole. The existing literature failed to establish the link among the various principles of taxation. Therefore, by following the conspicuous compassion taxation principle the government will not be only able to increase the tax revenue but will also give new direction and ray of hope to its welfare domain. Moreover, the benefits of the economic growth can be easily trickled down to the various drown trodden sections of the society.

III. TAXATION AND CONSPICUOUS CONSUMPTION

Low income-group, high income-group and taxation principle form a union of trinity in the sense that to divorce one from the other is to defeat the very purpose of sound and inclusive economic growth. Ignoring low income-group in a taxation policy (Jason Furman, 2014) would produce the supremacy of the few over many (Piketty & Nancy, 2009) (i.e. would increase inequalities). Ignoring high income –group in a taxation policy would kill the individual initiative and hence the nation’s purpose. Oppressive taxation policies would broaden the vicious circle of poverty. Therefore, to establish an egalitarian social order, it is necessary that this union of trinity should be treated on

equal footing. Otherwise, the result would be growth with greater inequalities. “Favouring few people is a real problem and implies that a thin population makes for heavy per capita expenditure of administration”. There is no doubt that the giving of large tax incentives to few, especially rich people, pushes the economic growth upwards but the benefits of such a growth are not trickled-down to the downtrodden sections of the society. All this makes taxation further oppressive. The state can help the economy through its judicious expenditure policy. In any case, it must try to economize in the public expenditure (Petty, 1662). Keeping the above facts in view, the present paper develops conspicuous taxation principle. But before proceeding further, it will be essential to point out some assumptions on which this principle is based.

A. Assumptions

1. There is basically an exchange or contractual relationship between high income-group and the state on one hand and an exchange between low income-group and the state on the other hand.
2. It is assumed that in establishing first type of exchange both the state and high income-group play an active role due to their mutual benefits. While in establishing second type of exchange the government either plays an active role or a passive role and the low income-group always a passive role.
3. It is assumed that through the government actions and preferences we come to know the preferences of individual tax-payers. In other words, government reveals the preferences of the individual tax-payers.
4. Big industrialists (people with high income) are treated as one individual say A and small industrialists (people with low income) are treated as another individual say B.
5. Tax incentives are treated as a public good of choice. Its provision depends upon the choice of the government.
6. The present analysis assumes that people with high income (big industrialists) as well as people with low income (small industrialists) are giving evasion-to-evasion. Poor people give evasion-to-evasion due to their low earnings and their tax evasion is illegal and rich people evasion-to-evasion through tax incentives and rebates, so their tax evasion is legal.
7. Last, but not the least, the present study assumes that greediness is an essential part of the behaviour of both the big industrialists and the government.

B. Conspicuous Compassion Taxation Principle

As pointed out above, the principle will proceed on the assumption that there is basically an exchange or contractual relationship between high income-group and the state on one hand and an exchange between low income-group and the state on the other hand. In first type of exchange, the state provides certain types of goods and services (here goods and services are taken as tax

incentives) to the members of the society which fall in high income-group and in return they contribute to the cost of these supplies proportionately less to the benefits received by them. We acknowledge that income is subject to law of diminishing marginal utility (Marshall, 1920) and as a result richer people derive proportionately less benefits from the state activities but here we are looking at the problem from the angle of sacrifices made by all people while paying taxes, whether rich or poor. When larger tax-incentives are provided to the rich people, their sacrifices (costs) in paying taxes are reduced to a large extent and accordingly their benefits from state activities increase. Therefore, first type of exchange between government and rich people is marked by conspicuous compassion. In second type of exchange, the state provides certain types of goods and services to the members of the society which fall in low income-group and in return they contribute to the cost of these supplies proportionately equal or greater to the benefits received by them. Here, we again acknowledge that income is subject to law of diminishing marginal utility and as a result poor people derive proportionately greater benefits from the state activities but the provision of no or low tax incentives by the state to them increases their sacrifices (costs) in paying taxes and accordingly their benefits from state activities decrease. In practice, this type of exchange between the state and poor people is marked by absence of conspicuous compassion. The decrease in the benefits of poor people and increase in the benefits of the rich people compel both of them to give very often tax evasion-to-evasion. But the technique of evasion-to-evasion differs from rich to poor. At deeper level, this tax evasion-to-evasion is basically of two types: legal and ordinary. In former case, high income group gives tax evasion-to-evasion according to laws and rules. This type of evasion is invisible because it has legal force behind it. In latter case there is no legal force behind the tax evasion-to-evasion. Further, in legal tax evasion-to-evasion, there is a direct relationship between tax incentives and tax evasion-to-evasion while in case of ordinary tax evasion-to-evasion; there is an inverse relationship between tax incentives and tax evasion-to-evasion. As pointed earlier, in legal tax evasion-to-evasion, the tax evasion is invisible while as in latter case it is visible/apparent. According to author "Tax incentives to poor people can be compared with a cheque drawn on a bank, payable only when the resources of the bank allow". It is clear that the government is a loser in both cases-i.e. first by giving large tax-incentives to rich people and second by facing tax evasion-to-evasion from the poor people (i.e. they not pay taxes according to law) and the society suffers as a whole.

It is very difficult to measure exactly the benefits received by the various sections of the society from the government in return of their contribution to the state revenue largely by way of taxes. But a good proxy for the measurement of the relative benefits would be the progressive tax in first type of exchange and the proportional tax in the second type of exchange (As cited by Sommerfeld et al., 1992). The high income group is to pay less taxes not because of greater benefits but because of lesser sacrifice involved in paying

taxes. They face less sacrifice in paying taxes largely due to high tax-incentives provided to them by the government. The low income group is to pay more taxes not because of lesser benefits but because of greater sacrifice involved in paying taxes. They face more sacrifice in paying taxes largely due to no or low tax-incentives. It therefore, follows that distribution of sacrifice and government's conspicuous compassion is biased in favour of rich people (Blumgart, 2011) which is unjust and against the social and economic objectives. It is this biased distribution of sacrifice in favour of rich which makes us recommend that rich sections of the society or high income groups of the society should pay more taxes and vice-versa. The present study argues that there should be biased distribution of sacrifice and biased conspicuous compassion in favour of poor people which would be possible by providing large tax-incentives to the poor people as compared to the rich people. It is appropriate to mention here that we are not recommending the dis-equating or disequilibrium of the tax rates between the rich and the poor but we are recommending the dis-equating or disequilibrium of sacrifices in paying taxes between the rich and the poor and this dis-equating or disequilibrium should be brought in such a way that poorer are to bear less sacrifice in paying taxes.

This dis-equating sacrifice in favour of poor people would be rightly called as 'conspicuous compassion taxation principle' or 'the proportionality principle with conspicuous compassion. Shared in this way, the tax burden will not only follow voluntary approach (Wicksell) but will also be based on the comparative ability of the tax payers and therefore, its role in bringing equitable distribution of income and wealth will be significant. Additionally, the ability to pay taxes would increase both ways- materially and psychologically and the equal marginal sacrifice principle (Mill, 1848) is reached which implies that the tax burden should be distributed in such way that the marginal utility of income left after the tax with any tax payer would be the same thereby realizing horizontal equity. Symbolically for each individual tax payer $\{dU(Y-t)/(d(Y-t))\}$ of A = $\{dU(Y-t)/(d(Y-t))\}$ of B should be the same. This principle highlights that the benefits derived from the state expenditure by an individual do not depend only upon the absolute amount received by him but also upon the amount received by others. For example, if large tax rebates are given to the poor people, their ability to receive higher benefits would increase and vice-versa.

One inherent implication of this principle is that all persons in similar conditions and circumstances should be treated alike by the state. According to Mill "taxpayers are said to be treated equally if their tax payments involve an equal sacrifice or loss of welfare". However, the state can discriminate between the groups but not within the groups. Since state aims to promote welfare of all sections of the society (welfare state), it can discriminate in favour of those who are less privileged. But this discrimination should not be arbitrary or evasive; rather it should be based on intelligible differential and substantial distinction. The

argument can be summarized in the following words “the primacy of the taxes of the individual, that is, the public revenue is the result of the taxes of individual imposed by the state rather than the public revenue being the source of the individual taxes”. In the modern world, the state considers the public revenue as the source of taxes and as a result it pays large tax incentives to the rich people. This leads the government to follow the proportionate benefit principle without compassion rather than proportionate benefit principle with compassion. Furthermore, this compels the government to discriminate not only between the groups but also within the groups, which is totally unjust and against the democratic principles.

To put it in simple terms, this principle is anchored in the belief that the values of equality and social justice and the creation of a just and humane society can be achieved through the provision of inclusive proportionate benefit/sacrifice principle within the groups as well as through the provision of proportionate benefit principle with compassion between the groups.

IV. CONCLUSION

By following a conspicuous compassion taxation principle, a country can beat others by miles because this principle may lead to sound and inclusive growth. The established convention is that the government should pay more and more incentives to the poor people so that they may be able to raise their standard of living. In reality, however, government is giving more support and incentives to rich people. And the poor may be but generally are not provided any incentive by the concerned governments. This type of attitude of the government towards the tax payers of different abilities have led to frequent tax evasion-to-evasion. The government has to strike a balance between the three units of trinity so that balance between growth, stability and accountability is reached. By following proportionate benefit principle with compassion in favour of rich people, off course, GNP of India has increased four-fold since independence but, due to concentration of benefits in few hands, this increase remains insufficient. Result is poverty, unemployment, illiteracy and almost a collapse of public health. Incentives and rebates to rich people have become ends in themselves, instruments of status-quo and of self-promotion rather than change. Conspicuous compassion taxation principle is followed by the governments in the taxation of rich people not for living in a wise and intelligent manner but just for show-off. Conspicuous compassion in taxation of poor should be a reigning emotion of choice and the sanctioned sentiment of politics. If governments are supposed to comfort the suffering, uplift the disadvantaged and feel their pain, then why they should not take conspicuous compassion for these disadvantaged sections? It should be noted that conspicuous compassion in taxation of poor should not remain a cheap political slogan for ever but should be tried in practice.

V. FUTURE IMPLICATION

Formal structure of conspicuous compassion taxation principle should be build up so that the implications of this principle may become apparent and socially acceptable. Econometric and graphic modeling based on conspicuous compassion taxation principle should be done so that the preferences of the government as well as the preferences of individual tax-payers will be anticipated approximately.

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