

# **A SYSTEMATISED REVIEW OF THE LITERATURE PERTAINING TO TAX REVOLTS**

by

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## ABSTRACT

Repeated tax revolts have occurred throughout history (Du Preez & Stoman, 2019:456; Burg, 2004:viii). Lowery and Sigelman (1981:964) describe a tax revolt as a “systematic national phenomenon”. In addition, they provide eight possible explanations for the occurrence of a tax revolt, namely:

- Self-interest – the individual is influenced by his or her situation regarding the amount of taxes paid and services received from the government (Du Preez & Stoman, 2020:462);
- Tax level – an attempt to trim what is viewed as a bloated government;
- Tax efficiency – a reaction to perceptions of widespread waste and inefficiency in the public sector;
- Tax distribution – perception of inequities in the tax system;
- Economic pinch – the general condition of the economy as well as personal finances in particular;
- Political ideology – focus on ideology rather than demography or economics;
- Political disaffection – a reflection of the declining levels of confidence in the government; and
- Information – lack of information about government (Lowery & Sigelman, 1981:964-966).

Recently, the possibility of a tax revolt occurring in South Africa has been explored by researchers (Du Preez & Stoman, 2019; Du Preez & Molebalwa, 2021) and is reported on by the media (Anon., 2021a; Anon., 2021b); Visser, 2021). Burg (2004) describes hundreds of tax revolts (including rebellions and riots) throughout history from 2350 BC until 2002. He also discusses specific individuals (rebels) that were leaders of these tax revolts. By employing a systematised review, the present study aims to contribute to the existing academic literature by exploring and analysing the literature pertaining to tax revolts and their rebel leaders, published from 2003 (the first year not covered by Burg (2004)) to mid-2021.

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## CHAPTER 1: INTRODUCTION

### 1.1. INTRODUCTION

The late philosopher George Santayana once said: “Those who cannot remember the past are condemned to repeat it” (Shapiro, 2006:664). Santayana’s words resonate strongly in the context of tax revolts (which could include rebellions and riots) as tax revolts have been a continuous theme throughout history (Du Preez & Stoman, 2019:456; Burg, 2004:viii). The earliest tax revolt recorded dates back to 2350 B.C. and took place in ancient Iraq. (Burg, 2004:9). A tax revolt took place in 66 AD – 70 AD, led by the Jews in the Roman province of Judaea (Burg, 2004:31). Another example of a tax revolt took place in Spain from 1520 to 1521 (Du Preez & Molebalwa, 2021:42-45). In 1932, a tax revolt occurred in Argentina, mainly led by the merchants (Sánchez Román, 2013:427). In 1947, women revolted in Abeokuta, Nigeria (Byfield, 2003:268). Californians revolted against the property tax in 1978 (England, 2018:60). More recently, a tax revolt took place in France in 2018 (Natalini, Bravo & Newman, 2020:18). These examples of tax revolts that have occurred throughout different periods in history are discussed below.

The tax revolt of 2350 B.C. took place in the city-state of Lagash (modern Tello) in ancient Iraq. It was caused by the “high and multifarious taxes” of the Ur-Nanshe hereditary rulers (Burg, 2004:9). For example, where a Lagash citizen brought a sheep to be sheared, he had to pay with a certain amount of shekels, depending on the colour of the wool (Diakonoff, 1958:4). As a result, the Lagashites rose up and overthrew the dynasty whilst choosing a ruler, Urukagina, from a different family (Burg, 2004:9).

At the time of the tax revolt by the Jews in the Roman province of Judaea, economic inequalities were present and evidenced by a wealthy temple surrounded by beggars and poverty (Du Preez & Stoman, 2019:460). The peasantry made up over 90 per cent of the total population and was illiterate, desperately poor and overburdened by tax (Du Preez & Stoman, 2019:461). Accordingly, the Jewish people, mainly the peasants, had excessive debt and gave up their land as security for their debt (Du Preez & Molebalwa, 2021:40). The debts were a result of penal taxes (Du Preez & Molebalwa, 2021:40). The onerous tax system in place in Judaea included a poll tax, land tax, various indirect taxes and a religious

tax that was paid to the temple on an annual basis (Du Preez & Stoman, 2019:461). A majority of the taxes were spent on funding the lifestyle of the priestly elites and other aristocratic groups (Du Preez & Molebalwa, 2021:40).

The revolt in Spain between 1520 and 1521 of the rebel movement, the *Comuneros*, against King Charles V has been labelled as one of the most dangerous rebellions ever known (Du Preez & Molebalwa, 2021:42). The Spanish population was dissatisfied with the appointment of Charles V, a foreigner, as the sole ruler of the Spanish Kingdom in 1516. Adding to the dissatisfaction of the Spanish population was the fact that Charles V absented himself from Spain for an extended period whilst travelling to Germany, which was perceived as abandonment. Furthermore, there was an increase in taxes to fund the state visit to Germany, resulting in a significant tax burden on overburdened citizens. The *Comuneros* openly rebelled against the monarchical authority to make Constitutional changes resulting in King Charles V being dethroned (Du Preez & Molebalwa, 2021:43).

The world depression in the 1930s resulted in tax reform in Argentina. The decline in exports and imports impacted the Argentinian fiscal balance. An opportunity, therefore, presented itself for the national government to institute tax reform. Accordingly, the government implemented an income tax and a tax on transactions, which was a cascading tax that impacted the sale of the same product in different stages. The tax on transactions impacted the result of the sales and not of profits. Furthermore, the tax on transactions infringed the taxpayer's right to privacy as it permitted "public officers to revise the taxpayer's account books, his notes and personal documents". The legality and legitimacy of the new taxes enacted were questionable. (Sánchez Román, 2013:425-427) Whilst both taxes were perceived as illegal, the merchants found the income tax to be economically more tolerable (Sánchez Román, 2013:428).

Accordingly, it is understandable that the national sales tax gave rise to more controversy in comparison to the income tax. In 1932, the merchants buttressed by hotel and restaurant owners implemented a "... successful lock out against the tax". A "Popular Commission for the Repeal of the Tax on Transactions and the Income Tax on Commerce" was formed and claimed to represent approximately 150,000 people from different industries. The majority of its members were traders' associations. In October of 1932, a lockout of traders was called, coupled with resisting payment of the national sales tax for 30 days. The battle

between the government and commercial associations continued for over a year, ending with the success of the associations. (Sánchez Román, 2013:427)

In the 1947 tax revolt in Abeokuta, Nigeria, women left their stalls, shops and homes to assemble in the palace and protest against tax increases and specific practices of trade chiefs. The protests continued for a number of months and led to a debate regarding the fairness of the tax structure, the collection of taxes, colonial rule, gender affairs, and the state's role. The women furthermore contended that they were unable to afford the taxes levied on them. (Byfield, 2003:269)

In 1978, the Californian Proposition 13 tax revolt was a ballot initiative that limited property tax in California (Martin, 2006:1). On the 6<sup>th</sup> of June, 1978, Californians voted in favour of amending the Californian constitution to radically limit taxation. This initiative was titled 'People's Initiative to Limit Property Taxation' or 'Proposition 13' and had the resultant effect of amending the constitution, reducing property tax rates on homes, businesses and farms by approximately 57%. Property tax was limited to approximately 1% of the property's market value. (Archer, 2010:20)

In 2018, the new carbon tax was violently opposed by the 'Gilets Jaunes' (yellow vests) movement in France (Chrisafis, 2018; Natalini *et al.*, 2020:18). The name "Gilets Jaunes" was given to the movement as the protestors wore fluorescent yellow high visibility jackets that all motorists are required, by law, to keep in their cars (Chrisafis, 2018).

Most recently, Du Preez and Stoman (2019:477) argue that the possibility of a tax revolt is becoming more likely to occur in South Africa. The current tax climate in South Africa can be understood by reference to recent headlines in the popular media, for example: "Corruption and bad laws ravage SA's tax base" (Visser, 2021); "Government warned that more tax hikes will lead to tax revolt in South Africa" (Anon., 2021a) and "Tax revolt in South Africa around TV license fees" (Anon., 2021b).

The following section will clarify why the research is being undertaken and its contribution to the general body of knowledge.

## 1.2. RATIONALE FOR THE STUDY

As discussed in section 1.1 above, tax revolts have repeatedly occurred throughout history (Du Preez & Stoman, 2019:456; Burg, 2004:viii). Recently, the possibility of a tax revolt occurring in South Africa has been explored by researchers (Du Preez & Stoman, 2019; Du Preez & Molebalwa, 2021) and is currently widely covered in the popular media (Anon., 2021a; Anon., 2021b; Visser, 2021).

Burg (2004) describes hundreds of tax revolts (including rebellions and riots) throughout history from 2350 BC until 2002. He also discusses certain individuals (rebels) that were leaders of these tax revolts. Through a systematised review, the present study aims to contribute to the existing academic literature by exploring and analysing the literature pertaining to tax revolts and their rebel leaders, published from 2003 (the first year not covered by Burg (2004)) to mid-2021.

The improved understanding of the literature pertaining to tax revolts and their rebel leaders could be of value to future researchers and governments at large for the following reasons:

- future researchers wishing to explore tax revolts and their rebel leaders as a research topic may benefit from the improved understanding of what is contained in the tax revolt literature; and

governments may benefit from the improved understanding of, for example, the most prevalent explanations for the occurrence of a tax revolt, where tax revolts have historically been more likely to occur and the types of taxes that were identified as being at the core of the tax revolts. This enhanced understanding may be of assistance to governments when predicting the possibility of a tax revolt. In light of the possibility of a tax revolt occurring in South Africa, the South African government may find the enhanced understanding of what is contained in the tax revolt literature particularly useful.

### **1.3. RESEARCH QUESTIONS AND OBJECTIVES**

The research questions that guided the study and which were to be answered in relation to each article can be stated as follows:

- Which of the eight explanations for the occurrence of a tax revolt, as proffered by Lowery and Sigelman (1981:964-966), could be extracted?
- In which country did the tax revolt under consideration occur?
- What were the main constructs under investigation?
- To which main discipline did the article belong?

The following research objectives were employed to answer the research questions listed above:

- to identify and systematically explore the existing body of knowledge pertaining to tax revolts (which could include rebellions and riots) and their rebel leaders as contained in journal articles published from 2003 up to mid-2021;
- to assess the quality of journals in which the articles are published by using the following lists as aids for the assessment: Australian Business Deans Council (ABDC), Clarivate Analytics Web of Science (Clarivate), International Bibliography of the Social Sciences (IBSS), Norwegian and/or Scopus; and
- to discuss and present the results from the literature selected for review.

### **1.4. STRUCTURE OF THE MINI-DISSERTATION**

This study is presented in the format of a mini-dissertation. The structure of the mini-dissertation is briefly discussed below.

#### **Chapter 1: Introduction**

This chapter is an introductory chapter that provides the background, research questions and research objectives. Furthermore, Chapter 1 provides an overview of the structure of the mini-dissertation.

## **Chapter 2: Method for conducting the systematised review**

This chapter details the research design and methodology used to achieve the research objectives. Each research design component used for this study is discussed and applied to the current study. Motivation is provided for the use of a systematised review. Furthermore, the procedure used to identify and record the academic literature analysed for the purposes of the current study is discussed.

## **Chapter 3: Constructs and key definitions**

This chapter discusses the constructs and key definitions for purposes of this systematised review, namely, tax revolts (which could include rebellions and riots) and their rebel leaders.

## **Chapter 4: Analysis of data and findings**

This chapter discusses the data analysis, quality assessment of the literature used in the study and the research ethics adhered to by the researcher throughout the course of the research process.

## **Chapter 5: Conclusion**

This chapter concludes the current study. Furthermore, the chapter provides the limitations of the study and makes recommendations for future research.

## CHAPTER 2: METHOD FOR CONDUCTING THE SYSTEMATISED REVIEW

### 2.1. INTRODUCTION

This chapter discusses the research design and methodology employed to achieve the research objectives. Each research design element, namely philosophical stance, nature of the study, method of reasoning, time horizon, unit of analysis and nature of data, is described and applied to the current study. The motivation for using a systematised review is given. Furthermore, the researcher's process to identify and record the academic literature is discussed.

### 2.2. RESEARCH DESIGN ELEMENTS

“A research design is a blueprint or plan for the collection, measurement and analysis of data, created to answer your empirical research questions” (Bougie & Sekaran, 2020:103). This section details the various research design elements. It will be discussed in the following order: philosophical stance, nature of the study, method of reasoning, time horizon, unit of analysis and nature of data.

#### 2.2.1. Philosophical stance

Research is based on certain perceptions relating to how we view the world (the philosophical study of what exists (i.e., ontology)) and what remains to be discerned by research (Bougie & Sekaran, 2020:22). Bougie and Sekaran (2020:22) elaborate on the principal philosophical viewpoints for research, namely, positivism, constructionism, critical realism, and pragmatism, which are discussed below.

Positivists are of the view that an objective truth exists and scientific research is performed in order to arrive at the truth. Positivists aim to gain an understanding of the world in order to predict and control it. Positivists believe that the world functions by the laws of cause and effect, able to be determined if a scientific approach to research is employed in a deductive manner. Positivists mainly focus on the “replicability of their research, the reliability of observations and the generalizability of findings”. (Bougie & Sekaran, 2020:22)

Constructionists do not believe that an objective truth exists, and therefore do not aim to find it. Constructionists mainly focus on how people construct knowledge and aim to analyse how people portray certain issues and how people arrive at such portrayals. Constructionists place emphasis on understanding a specific case as opposed to generalising their findings. (Bougie & Sekaran, 2020:22)

Critical realists believe that an external reality (i.e., an objective truth) does exist, however, they do not believe that the external reality is capable of being objectively quantified. Observations such as satisfaction, motivation and culture remain open to interpretation. Critical realists are accordingly critical of a person's capability to understand the world with complete certainty. Thus, a critical realist views the aim of research as progressing towards revealing the truth, although it impossible to reach the truth. Measures of, for example, emotions and attitudes are of a subjective (rather than objective) nature which results in unsatisfactory data being collected Furthermore, critical realists are of the view that researchers are characteristically biased. (Bougie & Sekaran, 2020:23)

Pragmatists are of the view that research on both objective occurrences as well as subjective theories can be useful, depending on the research problem at hand. Pragmatists place emphasis on the fact that various researchers may have differing views and reasons for the world around us. Pragmatists acknowledge these differing views and perceive them as aids to gain a better understanding of our world. It follows that pragmatists approve of "eclecticism" and "pluralism". Pragmatists view the truth as always evolving and changing. Therefore, the results of research should be considered temporary. In terms of the pragmatic philosophical perspective, theory originates from practice and is subsequently reapplied to practice with the aim of attaining "intelligent practice". A pragmatist believes that research should be practically relevant, and that the purpose of theory is to enlighten practice. (Bougie & Sekaran, 2020:23)

Considering all the principles and characteristics of the different philosophical stances (positivism, constructionism, critical realism and pragmatism) discussed above, the researcher has adopted a pragmatic stance. As discussed further in section 2.2.3 below, the researcher will not be testing a theory for purposes of the current study (the researcher has not carried out deductive research). The study is thus not performed from a philosophical stance of positivism. As the researcher is concerned with understanding various events of

tax revolts and their rebel leaders, the study is not performed from a philosophical stance of constructionism. The researcher does not believe that researchers are characteristically biased. Thus, the study is not performed from a philosophical stance of critical realism. The researcher acknowledges that different researchers may have had differing views and perceptions about tax revolts and their rebel leaders. The researcher furthermore stresses that the theory pertaining to tax revolts originates from practice (actual occurrences of the events as mentioned above) and should be subsequently applied back to practice with the aim of attaining “intelligent practice” (informing the possible reoccurrences of tax revolts). Thus, the researcher believes that the current study is practically relevant and that the purpose of the theory is to enlighten practice. Accordingly, the researcher has adopted a pragmatic stance.

### **2.2.2. Nature of the study**

In broad terms, there are three types of studies when describing the nature of the study, namely, an exploratory study, a descriptive study and a causal study (Bougie & Sekaran, 2020:55). These types of studies are further discussed below.

An exploratory study is appropriate in four circumstances. Firstly, where there is limited information pertaining to a specific occurrence. Secondly, where what is known is not clear or is severely restricted. Thirdly, where the topic is very complicated. Fourthly, where there is limited theory available which would enable the formation of a theoretical framework (Bougie & Sekaran, 2020:55).

A descriptive study aims to procure data that describes the subject matter being researched (Bougie & Sekaran, 2020:56). Thus, a descriptive study describes the variables that impact the research (Bougie & Sekaran, 2020:373).

A causal study aims to assess whether a particular variable causes another to change (Bougie & Sekaran, 2020:57). Thus, a casual study is effective in determining cause-and-effect relationship amongst different variables (Bougie & Sekaran, 2020:371).

The purpose of the current study is to describe what is contained in the academic literature pertaining to tax revolts (which could include riots and rebellions) and their rebel leaders.

Accordingly, the current study may be classified as descriptive. The objective of the current study is not to determine whether a particular variable causes another variable to change. Thus, the current study cannot be described as a causal study. As the information available pertaining to tax revolts and their rebel leaders is not limited, what is known is clear and is not severely restricted, the topic is not very complicated and there is not a limited amount of theory available, the study cannot be classified as exploratory in nature.

### **2.2.3. Method of reasoning**

There are two main methods of reasoning, namely, deductive reasoning to conduct deductive research and inductive (also known as ampliative) reasoning for inductive research) (Bougie & Sekaran, 2020:329-330).

Regarding deductive reasoning, Bougie and Sekaran (2020:329) state that “if the premises are true, then the conclusion must be true”. The relationship between the premise and the conclusion is thus “perfect”. In essence, this entails that the assertions guarantee the conclusions (Bougie & Sekaran, 2020:329). Researchers employ deductive research in order to test a theory about the subject matter being researched. The starting point when performing deductive research is a general theory that is subsequently turned into certain hypotheses that can be tested. Accordingly, for purposes of deductive research, the research starts with the general and moves toward the more specific. (Bougie & Sekaran, 2020:21)

On the other hand, where the relationship between the premise and conclusion is not perfect, inductive reasoning is employed. In essence, this entails that the assertions bolster (without guaranteeing) the conclusions (Bougie & Sekaran, 2020:330). Researchers employ inductive research where certain occurrences are observed, and thereafter the researcher arrives at a general conclusion. Thus, unlike deductive research, the researcher starts with the specific and moves toward the more general. (Bougie & Sekaran, 2020:21)

For purposes of the current study, the researcher aims to answer various research questions as listed in section 1.3 by analysing journal articles pertaining to tax revolts and their rebel leaders. Thus, the researcher will observe what is contained in the journal articles and arrive at general conclusions. Accordingly, the researcher will not be testing a theory. Therefore,

inductive reasoning (as opposed to deductive reasoning) will be employed for purposes of the current study.

#### **2.2.4. Time horizon**

There are two main methods in terms of which a study can be conducted, namely cross-sectional or longitudinal. In a cross-sectional study (also known as a one-shot study), the data for purposes of answering the research question(s) is obtained once, at one point in time (even though it could stretch over a period of days or even months). With reference to a longitudinal study, the researcher studied the phenomena at more than one specific point in time. Thus, the data is obtained at different points in time in order to answer the research question(s). (Bougie & Sekaran, 2020:112)

Although the researcher considered journal articles published from 2003 to mid-2021, the researcher did not start collecting the data in 2003. Thus, the time horizon is not longitudinal. Instead, the data was collected at a specific point to understand what is contained in the existing body of literature pertaining to tax rebellions, revolts, riots and rebels. Thus, the time horizon for the current study is cross-sectional.

#### **2.2.5. Unit of analysis**

Bougie and Sekaran (2020:110) state that “[t]he unit of analysis refers to the level of aggregation at which information is analysed and conclusions are drawn.” The research question(s) determine what the most suitable unit of analysis is for purposes of the study (Bougie & Sekaran, 2020:110).

By considering the research question(s) for purposes of the current study as listed in section 1.3, academic literature pertaining to tax revolts and their rebel leaders is the unit of analysis for purposes of the current study.

### **2.2.6. Nature of the data**

The nature of the data consists of both the source and type of data. Primary sources of data consist of data that has been gathered “first-hand” for further examination in order to address the research problem (Bougie & Sekaran, 2020:377). Secondary sources of data consist of data that is already in existence and has been previously gathered for a purpose other than the current research study (Bougie & Sekaran, 2020:49). Thus, the researcher does not gather the data first-hand (Bougie & Sekaran, 2020:379). With reference to different types of data, words, pictures and narrative are commonly considered qualitative data, whereas numerical data is considered quantitative data (Hesse-Biber, 2010:3).

The purpose of the current study is not to generate any new data pertaining to tax revolts and their rebel leaders but rather to explore the existing academic literature pertaining to the aforementioned phenomena. Accordingly, the researcher only analysed secondary sources of data for purposes of the current study. The study's findings are qualitative and quantitative as both words and numbers are used to present the research findings.

In the following section, the type of literature review employed for purposes of the current study, namely, a systematised review, will be discussed.

## **2.3. SYSTEMATISED REVIEW**

In this section, the researcher will explain what a systematised review as a research methodology entails and provide the motivation for adopting a systematised review for the present study.

### **2.3.1. Explanation**

The current study adopts a systematised review in that the researcher has systematically searched for, appraised and synthesised research evidence. However, the researcher does not aim for exhaustive and comprehensive searching (which are components of a systematic review) but rather to include components of a systematic review (Grant & Booth, 2009:94-95). Accordingly, the literature review is systematised as opposed to systematic.

Notwithstanding, the following elements of a systematic review as propounded by Higgins and Thomas (2019:xxiii) fall within the ambit of the current study's systematised review:

- unambiguous objective(s);
- predetermined eligibility criteria;
- a clear methodology that is capable of reproduction;
- a systematic search in an attempt to find all of the studies that satisfy the eligibility criteria;
- an analysis of the validity of the literature included in the present study; and
- systematically presenting and synthesising the findings of the literature included in the present study.

The research objectives are clearly described in section 1.3. The researcher's process to identify and record the academic literature based on predetermined inclusion and exclusion criteria is described in section 2.4. Section 4.6 details the quality assessment of the literature selected. Finally, Chapter 5 concludes the current study by providing a synthesis of the findings of the literature analysed for purposes of the study.

Grant & Booth (2009:103) note that a systematised review has the following strengths and weaknesses:

***Strengths:***

The search stage displays discernible systematic components in that the author carries out comprehensive searching but merely lists the studies to be included for purposes of the present research. On the other hand, the author may decide to only search on one or more databases and subsequently systematically analyse all retrieved results. The outcome mirrors the systematic review process. The author can show that he or she understands the fully-fledged systematic review process and has technical expertise in the various steps.

***Weaknesses:***

A systematised review lacks the exhaustiveness which is fundamentally associated with a fully-fledged systematic review. The quality assessment and synthesis may be less clear in

comparison to a systematic review. This entails that the quality assessment and synthesis are not clearly defined. They are demonstrated using a limited amount of articles, or the quality assessment and synthesis are completely omitted. Systematised reviews may be perceived as biased when compared to systematic reviews that require compliance with guidelines on the conduct of such reviews.

### **2.3.2. Motivation**

The current study aims to explore the academic literature pertaining to tax revolts and their rebel leaders. The present study does not aim to be a comprehensive literature search (for example, the researcher has only considered journal articles published between 2003 to mid-2021 and has only utilised the EBSCOhost database for purposes of the current research, the reasons pertaining thereto are discussed in section 2.3.1 and 2.4.2). Accordingly, the researcher has not performed a comprehensive search of the literature. Thus, the systematised review (as opposed to a systematic review) was deemed appropriate for the current study. It will enable the researcher to systematically appraise and synthesise the literature, albeit not on an exhaustive and comprehensive basis.

## **2.4. IDENTIFICATION AND RECORDING OF LITERATURE**

This section sets out the systematised review process employed to identify and record the academic literature pertaining to tax revolts and their rebel leaders. Furthermore, the section discusses the information sources and the inclusion and exclusion criteria used to ensure that only the most relevant literature was obtained.

### **2.4.1. Database and information sources**

Only academic, peer reviewed full text journal articles were analysed for purposes of the current study. The researcher used EBSCOhost, a well-known electronic database, to gain access to these articles. It should be noted that the researcher initially also used Google Scholar and ProQuest. However, Google Scholar's search functionality does not permit specific terms in the title and different terms in the abstract. One or more of the terms "rebellion", "rebel", "revolt", or "riot" had to appear in the title of the article (to increase the chance of including articles with the correct focus) with either the term "taxation", "tax" or

“taxpayer” in the abstract (to increase the chance of including articles with the correct context). In addition, ProQuest’s search functionality did not accurately identify the available journal articles since many articles were listed that did not meet the given selection criteria. As expanded on in the section to follow, the search for the academic literature in the aforementioned manner was imperative to identify the most appropriate literature. Accordingly, a limitation to the current study is that only the EBSCOhost database was used for purposes of the research.

#### **2.4.2. Inclusion and exclusion criteria**

As Burg (2004) analysed tax rebellions, revolts and riots that occurred up to 2002 as well as discussed certain individuals (i.e., rebels) who were leaders of these tax revolts or organised tax protests, the researcher considered academic, peer reviewed full text journal articles published from 2003 to mid-2021 for selection. Only the articles where the title contained the following terms were selected for further analysis by the researcher: “rebellion”, “rebel”, “revolt”, and “riot”. In addition, the researcher restricted the search to articles that contained “taxation”, “tax”, or “taxpayer” in the abstract. Furthermore, the researcher only selected articles that were published in English for purposes of the systematised review. Lastly, the researcher excluded articles that constituted book reviews as well as duplicate articles. In total, 48 articles met the abovementioned limitation criteria.

The researcher then analysed the abstracts to ensure that the literature selected primarily dealt with tax rebellions and/or their rebel leaders (the constructs for purposes of the current study as discussed in Chapter 3). Where an analysis of the abstract alone did not provide the researcher with a conclusive finding on whether or not the article primarily dealt with tax revolts and/or their rebel leaders, the researcher performed a high-level analysis of the article as a whole to ensure that the critical focus of the article selected was a tax revolt and/or their rebel leaders.

The articles discussed below did not focus on or did not solely focus on a revolt against a particular type of tax. One article considered a revolt against school levies which can be linked to property taxes in that as property taxes increased, voters’ willingness to approve school levies decreased (Mound, 2020:125). One article did not discuss a revolt against a tax but rather whether a tax revolt was imminent in Texas (Hissong & Hawley, 2012).

Another article discussed revolts that arose partly as an effort to gain tax privileges (the Celali revolts) (Polat, 2013). Two articles discussed revolts against the tax collector (Sion, 2006; Wickramasinghe, 2009). Three articles discussed revolts against the tax system as opposed to a specific type of tax (Aytekin, 2013; Byfield, 2003; Speight, 2013). Nonetheless, each of these three articles discussed a tax revolt as defined in Chapter 3 (i.e., a revolt against a particular type of tax or the tax system). A further three articles focused on the United States (US) tax revolt provisions (a new set of laws and constitutional provisions that were implemented as a result of the tax revolt that began in the 1970s, which radically amended taxing and spending policies in several states across the US) (Archibald & Feldman, 2006; Shadbegian, 2003; Serna, 2015). One article focused on the effect of electoral competition and Tax and Expenditure Limitations (i.e., a US tax revolt provision) on spending after the tax revolt that began in the 1970s (Baker, 2003). These articles were not excluded for purposes of the current study as they provided a broader context to the subject of tax revolts and were accordingly deemed relevant.

In aggregate, 21 articles were excluded as the primary focus of these articles was not on tax revolts and/or their rebel leaders. The title and primary focus of each of the excluded articles is described in Table 1 below.

**Table 1: Articles excluded based on their primary focus**

<u>Article number</u>	<u>Article title and the primary focus of the article</u>
1.	<p data-bbox="316 1447 1385 1532"><u>After the tax revolt: why Medicare matters more to middle Australia than lower taxes</u></p> <p data-bbox="316 1608 1385 1805">The factors connected to the trend of the public's growing preferences for an increase in social spending and their willingness to pay more taxes to fund services following the election of the Howard Government (Wilson &amp; Breusch, 2004).</p> <p data-bbox="316 1881 1385 1966">Despite the reference to "tax revolt" in the article's title, no further reference to a tax revolt is made in the body of the article.</p>

2.	<p><u>'Behind the Locked Door': Evelyn Sharp, suffragette and rebel journalist</u></p> <p>A biography of Evelyn Sharp, who played an important role in two of the main women's suffrage societies in Britain (John, 2003). Although she was imprisoned and resisted taxes, she was not the leader of a tax revolt.</p>
3.	<p><u>Delegation really running riot</u></p> <p>Issues pertaining to the structure and statutes of conventional delegations, particularly in the US (Alexander &amp; Prakash, 2007).</p>
4.	<p><u>Drugs, guns and rebellion: a comparative analysis of the arms procurement of insurgent groups in Colombia and Myanmar</u></p> <p>A comparative analysis of the arms procurement of Fuerzas Armadas Revolucionarias de Colombia and the United Wa State Army (Jonsson &amp; Brennan, 2014).</p>
5.	<p><u>Extortion with protection: understanding the effect of rebel taxation on civilian welfare in Burundi</u></p> <p>The investigation of the relationship between protection payments, the type of extraction by the rebels, and the welfare outcomes by utilising data collected from Burundi on protection payments made during the civil war (Sabates-Wheeler &amp; Verwimp, 2014).</p>
6.	<p><u>How beer created Belgium (and the Netherlands): the contribution of beer taxes to war finance during the Dutch Revolt</u></p> <p>The contribution of beer taxes to war finance during the Dutch Revolt of 1566 to 1648 against Spanish rule (Deconinck, Poelmans &amp; Swine, 2016).</p>

7.	<p><u>In the eye of the storm: rebel taxation of artisanal mines and strategies of violence</u></p> <p>The incentives of rebel groups to avert or sustain conflict in mining areas. The results indicate that “rebel-taxed mines” seem to be without violence nearby but endangered at the perimeter (Krauser, 2020).</p>
8.	<p><u>On revolt and endogenous economic policy in autocratic regimes</u></p> <p>The development of a game-theoretic model, comprising three players (the regime, rebels and masses) of endogenous economic policy in autocratic regimes facing a revolt (Guttman &amp; Reuveny, 2014).</p>
9.	<p><u>Peasants’ revolt: why congress should eliminate the tax benefits on dead peasant insurance</u></p> <p>The public policy issues relating to the use of corporate-owned life insurance (i.e., where an employer takes out a life insurance policy on one of its employees) (Burns, 2014).</p>
10.	<p><u>Race and riots: a note on the economic impact of the Rodney King riots</u></p> <p>The Rodney King riots which erupted as a result of police officers escaping criminal liability for beating Rodney King (Matheson &amp; Baade, 2004).</p>
11.	<p><u>Rebel fortresses and local identities in ninth-century Al-Andalus</u></p> <p>The position of fortresses (i.e., rural units which were necessitated by, <i>inter alia</i>, military defence, protection of the nearby villages and the collection of taxes) within the context of the political, economic and social landscape of al-Andalus in the ninth-century (Guzman, 2011).</p>

12.	<p><u>Rebel resource strategies in civil war: revisiting diamonds in Sierra Leone</u></p> <p>Identification of six main strategies armed groups can implement in order to manage natural resource wealth (Marks, 2019).</p>
13.	<p><u>Rebels, rivals, and post-colonial state-building: identifying bellicist influences on state extractive capability</u></p> <p>The impact of post-colonial state military intervention against transnational rebels and rival states on direct taxes and non-tax revenue (Kisangani &amp; Pickering, 2014).</p>
14.	<p><u>Riots and cover-ups: counterproductive control of local agents in China</u></p> <p>The dependence of Chinese authorities on cadre responsibility systems (Minzner, 2009).</p>
15.	<p><u>Tax riots</u></p> <p>An optimal taxation environment where government randomly selects households for audit with households that underreport their income facing repercussions. A bad equilibrium (a tax riot) occurs where households underreport income (Bassetto &amp; Phelan, 2008).</p> <p>A tax riot in the context of this article is not consistent with the construct of a tax riot for purposes of the current study, namely, a violent disturbance of the peace by a crowd against taxes.</p>
16.	<p><u>The <i>Australian</i> tax revolt: constructing a 'new class' in 1978</u></p> <p>A broadsheet (the <i>Australian</i>) campaigned against the introduction of a value-added tax by the government (Archer, 2010).</p> <p>For purposes of the current study, the <i>Australian</i> tax revolt does not meet the definition of a tax revolt, as discussed in Chapter 3. The reason is that</p>

	<p>a tax revolt is characterised by the mobilisation of people by the masses, which was not a characteristic of the <i>Australian</i> tax revolt.</p>
17.	<p><u>The circulation of Ptolemaic silver in Seleucid Coele Syria and Phoenicia from Antiochus III to the Maccabean revolt: monetary policies and political consequences</u></p> <p>The circulation of Ptolemaic silver in the closed monetary zones of Seleucid Coele Syria and Phoenicia during a specific period, namely from Antiochus III to the Maccabean revolt, which, based on a high-level review of the article, does not appear to have been a tax revolt (Lorber, 2019).</p>
18.	<p><u>The No-men of England: the Geordie revolt that defeated the Scotland and Wales Bill in 1977</u></p> <p>The “Geordie revolt” that was not a tax revolt but rather a backbench revolt that led to the defeat of the Scotland and Wales Bill in 1977 (McLean, 2016).</p>
19.	<p><u>The politics of race and public space: desegregation, privatization, and the Tax Revolt in Atlanta</u></p> <p>White Atlantans that fled from various public spaces such as golf courses and parks upon desegregation whilst replacing the public spaces with private alternatives. They “rebelled” against the use of their taxes to support municipal spaces and services they no longer used (Kruse,2005). Although the rebellion of the White Atlantans is expressly referred to in the article as a “tax revolt”, for purposes of the current study, the rebellion is classified as an event of “tax resistance” as opposed to a “tax revolt”. The reason is that the White Atlantans employed passive non-compliance (using legal means to reduce their tax liability) instead of actively opposing the payment of taxes.</p>

20.	<p><u>The rebel soldier who became chief justice of the United States: the civil war and its legacy for Edward Douglass White of Louisiana</u></p> <p>A biography of Edward Douglass White, with an emphasis on what he encountered and experienced during the civil war (Kent, 2016).</p>
21.	<p><u>What explains taxation by resource-rich rebels? Evidence from the Islamic State in Syria</u></p> <p>The proposition of a new theory, namely, that the pattern of taxation of a rebel group is determined based on ideology and the costs of warfare (Revkin, 2020).</p>

The inclusion and exclusion criteria explained under this section are summarised in the table below.

**Table 2: Inclusion and exclusion criteria**

<u>Criteria</u>	<u>Description</u>
Databases	Articles contained in EBSCOhost.
Time of publication	Articles published between 2003 and mid-2021.
Peer reviewed	Only peer reviewed articles were selected for further analysis.
Full text	Only full text articles were selected for further analysis.
Duplicates	The researcher excluded duplicate articles.
Book reviews	The researcher excluded articles that constituted book reviews.
Title	Only articles where the title contained the following terms were selected for further analysis: “rebellion”, “rebel”, “revolt”, or “riot”.
Abstract and high-level review	Only articles of which the abstract contained the terms “taxation”, “tax”, or “taxpayer” were selected for further analysis. Furthermore, the researcher only selected relevant articles for the current study's purposes based on a review of the abstracts. Where an analysis of the abstract alone did not provide the researcher with a conclusive finding on whether or

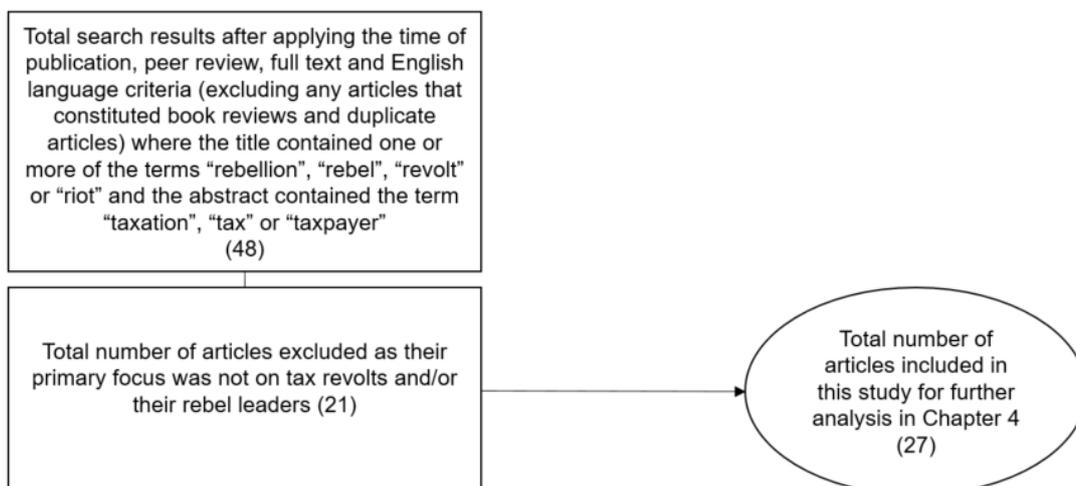
	not the article primarily dealt with tax revolts and their rebel leaders, the researcher performed a high-level analysis of the article as a whole to ensure that the key focus of the article selected was a tax revolt and/or their rebel leaders.
Language	Only articles published in English were selected for further analysis.

### 2.4.3. Recording of identified academic literature

Articles were selected by using the abovementioned databases and criteria. The selected articles were downloaded and imported into Qiqqa for analysis by the researcher. Qiqqa is a research and referencing management software that was designed as an aid for researchers. It assists the researcher to search for, read and annotate documents imported into Qiqqa (Qiqqa, 2021). The researcher used Qiqqa’s tagging function to tag articles that were subsequently viewed on the annotation report. The annotation report thus assisted the researcher to summarise and synthesise the literature reviewed.

Figure 1 below illustrates how the articles were selected from the initial search results until the final number of articles analysed for the current systematised review (27). A list of the 27 articles that were analysed is included in Appendix A.

**Figure 1: Identification of literature: summary of results**



## 2.5. CONCLUSION

In this chapter, the research design elements were explained and applied to the current study. In summary, the researcher has adopted a pragmatic approach for the current study. The nature of the study is classified as descriptive, with inductive reasoning being employed. Academic literature, the unit of analysis for purposes of the current study, was identified at a specific point in time. Therefore, the time horizon for the current study is cross-sectional. This study used secondary data, and the findings are both qualitative and quantitative.

In addition, a systematised review was identified as the most suitable research methodology for the current study. The process employed to identify and record the academic literature pertaining to tax revolts and their rebel leaders was elaborated upon. Furthermore, the information sources and the inclusion and exclusion criteria used to ensure that only the most relevant literature was obtained were discussed.

The next chapter discusses the constructs and key definitions for purposes of this systematised review, namely, tax revolts (which could include rebellions and riots) and their rebel leaders.

## CHAPTER 3: CONSTRUCTS AND KEY DEFINITIONS

### 3.1. INTRODUCTION

Whilst referring to the following famous words of Benjamin Franklin, “[i]n this world, nothing can be said to be certain, except death and taxes”, Burg (2004:vi) states that “many citizens at certain times may have felt that the possibility of escaping the former actually seemed greater than that for the latter”, thus highlighting the inescapability and unavoidability of paying taxes. Taxes seem to have existed since the commencement of advanced civilisation (Burg, 2004:vi). Ancient Persia, Greece, Egypt, and Rome all had sources of revenue derived from a type of taxation, which included taxes on real property, sales, and inheritances (Burg, 2004:vi). Citizens do not particularly show “warm feelings” towards the payment of taxes (van de Braak, 1983:95). On the contrary, as taxation is generally “onerous”, and in several cases “excessive” and “cruel”, citizens have reacted to its enforcement in a heated and sometimes violent manner (Burg, 2004:vi). The repetitive theme of tax revolts throughout history comes as no surprise given citizens' opposition against the enforcement of taxes (Du Preez & Stoman, 2019:456; Burg, 2004: viii).

As a basis for this systematised review, which explores the literature pertaining to tax revolts and their rebel leaders, this chapter discusses the central constructs of the review, namely, tax revolts and their rebel leaders. As a starting point, the terms tax and taxation are defined. The researcher then discusses the term revolt and concludes on the meaning of tax revolt for purposes of the current study. Lastly, the researcher presents a definition for rebel leaders.

### 3.2. TAX / TAXATION

The receipt of taxes is vital for any state to comply with the duties that it has towards its citizens (Fritz & van Zyl, 2019:230). A relationship exists between a government and its citizens, commonly known as the social compact. In terms of this social compact, citizens are responsible for the payment of taxes, and in return, a government has the responsibility to deliver goods and services. (Bronkhorst & Stiglingh, 2020:1)

The term tax can be defined as, *inter alia*, “[a] compulsory contribution to the support of government, levied on persons, property, income, commodities, transactions, etc.” (Oxford English Dictionary, Not dated). Furthermore, the term taxation can be defined as, *inter alia*, “[t]he imposition or levying of taxes ... the action of taxing or the fact of being taxed.” (Oxford English Dictionary, Not dated).

As concerns the legal validity of an impost, it is vitally important to correctly categorise a government impost as either a tax, levy, charge, excise or a penalty (Steyn, 2012:32). In the consideration of the legal categorisation of an impost, the Australian High Court has traditionally made use of the ‘Latham definition’ of a tax from the case of *Matthews v Chicory Marketing Board (Vic)*, 1938 (60) CLR 263. In terms of the ‘Latham definition’, a tax is a “compulsory exaction of money by a public authority for public purposes, enforceable by law, and is not a payment for services rendered.” However, the Australian High Court has decided not to provide a conclusive statement of characteristics that classify an impost as a tax but has rather referred to certain factors (compulsion, revenue-raising, public purposes, payment for services, arbitrariness) in determining whether an impost constitutes a tax (Steyn, 2012:32-33; Weier, 2006:2). In the Canadian case of *Lawson v Interior Tree Fruit and Vegetables Committee of Direction*, 1931 SCR 357, the judge underscored that a tax is enforceable by law and imposed under the authority of the legislature, with the purpose of providing the public with benefits. In the South African case of *Maize Board v Epol (Pty) Ltd*, 2009 (3) SA 110 (D) (71 SATC 236), Tshabalala J concluded that a tax is, by its nature, imposed on the public or at the very least a substantial portion of the public. In addition, the revenue collected as a result of the impost must be used for the benefit of the public.

In conclusion, Steyn, Franzsen and Stiglingh (2013:242) have aptly defined taxes to mean compulsory payments that are required to be made in order for the government to raise revenue for the purposes of funding general expenditure to provide public goods and services for the benefit of the public as a whole. This definition is central to the current study. The researcher only analysed revolts against imposts that constituted taxes per the definition propounded by Steyn *et al.* (2013:242) and not against other types of imposts.

### 3.3. REVOLT

As the meaning of the terms tax and taxation have been discussed in the section above, the next step in the inquiry is to determine what is meant by the term tax revolt, which, as discussed below, could include rebellions and riots.

Revolt can be defined as, *inter alia*, “[a]n act of renouncing allegiance to established authority, esp. through collective armed rebellion; an insurrection, an uprising” (Oxford English Dictionary, Not dated). In the context of a tax revolt, Sánchez Román (2013:438) compared a “revolt” to the “voice” that is only an option when “exit” (being non-compliance) is not available. Historically, tax revolts consisted of the “mobilisation of the people in large numbers” (Fritz & Van Zyl, 2019:234).

Du Preez & Molebalwa (2021:38) explain the term tax revolt to involve action which may be coupled with violence, against a particular tax or tax system. Du Preez and Stoman (2019:456) use the example of physically burning down a gantry where an e-toll charging mechanism is situated to illustrate the concept of a tax revolt. Furthermore, Du Preez and Molebalwa (2021:39) have succinctly defined the term tax revolt as “an objective achieved through active opposition”.

For purposes of the current study, tax revolt is defined as a collective insurrection against a particular type of tax or tax system, which may be coupled with violence, and is achieved through active opposition, and which is only an option where non-compliance is unavailable. In light of this definition of tax revolt, the researcher will now discuss whether rebellions and riots against a particular type of tax or tax system fall within the ambit of the definition. Furthermore, the researcher will discuss whether an event of tax resistance constitutes a tax revolt, as these two definitions are frequently used interchangeably (Du Preez & Stoman, 2019:456).

Rebellion can be defined as, *inter alia*, “[a]n organized armed resistance to an established ruler or government; an uprising, a revolt” (Oxford English Dictionary, Not dated) or “[o]pen or determined defiance of or resistance to any ... convention” (Oxford English Dictionary, Not dated). Thus, a tax rebellion can be defined as an organised armed resistance to an established ruler or government as a result of the taxes it imposes. As the term revolt is

used to define rebellion, and, as pointed out in the Oxford English Dictionary's definition of revolt above, the term rebellion is used as an example in defining revolt, it appears that the word rebellion could be a synonym for the word revolt. Regarding the definition of rebellion, however, a rebellion is always coupled with violence, which is not a prerequisite for defining the concept of a tax revolt. Furthermore, Wickramasinghe (2009:170) uses the phrase "many little revolts or one rebellion", suggesting that a rebellion could be a larger action compared to smaller actions of revolt. Notwithstanding Wickramasinghe's (2009:170) suggestion, for the current study, organised armed resistance to an established ruler or government as a result of the taxes it imposes or the tax system as a whole can be classified as a tax revolt on the basis that the definition of a tax revolt makes provision for collective violent events characterised by active opposition.

Similarly to events of rebellion, riots are characterised by violence as the term riot can be defined as "[a] violent disturbance of the peace by a crowd; an outbreak of violent civil disorder or lawlessness" (Oxford English Dictionary, Not dated). For purposes of the current study, a tax riot can be defined as a violent disturbance of the peace by a crowd against either taxes or the tax system and accordingly falls within the ambit of the definition of a tax revolt. The reason is that the definition of tax revolt includes violent events by the masses, characterised by active opposition.

Based on the discussion above, the definition of a tax revolt could include a tax rebellion and a tax riot. The researcher will now discuss whether an event of tax resistance constitutes a tax revolt.

Resistance can be defined as, *inter alia*, "[t]he action of resisting, opposing or withstanding someone or something" (Oxford English Dictionary, Not dated). For the current study, tax resistance can be defined as the action of resisting, opposing or withstanding taxes or the tax system. The terms tax resistance and tax revolt have distinct meanings, although they are frequently used interchangeably (Du Preez & Stoman, 2019:456). Tax resistance is attained by virtue of passive non-compliance and typically takes one of two forms, namely, tax avoidance or tax evasion (Du Preez & Stoman, 2019:456; Oberholzer & Stack, 2014:251). Tax avoidance envisages using legal means to reduce one's liability for tax (taxpayer's reduce their tax liability by identifying and utilising loopholes in tax legislation).

On the other hand, tax evasion envisages structuring one's tax affairs in an illegal manner in order to reduce one's tax liability for tax. (Du Preez & Molebalwa, 2021:38) To explain the term tax resistance, Du Preez and Stoman (2019:456) use the example of omitting to pay the toll whilst driving through an e-toll gantry. Du Preez and Stoman (2019:456) state that a tax revolt is turned to by the citizens of a country where tax resistance does not produce the results that the citizens desire. Du Preez and Molebalwa (2021:39) succinctly define the term tax resistance as "an objective achieved through passive non-compliance in the form of tax avoidance or tax evasion".

Sánchez Román (2013:438) contends that the absence of tax revolts is associated with the possibility of tax evasion. This view is supported by Du Preez and Molebalwa (2021:39), wherein they state that tax resistance evolves into tax revolt progressively in a sequence that ranges from passive non-compliance (tax resistance) to active opposition (tax revolt). For purposes of this study, an event of tax resistance does not fall within the ambit of the definition of a tax revolt, as an event of tax resistance is not characterised by active opposition but rather passive non-compliance.

The definition of rebel leaders for this study is presented in the next section.

### **3.4. REBEL LEADERS**

A rebel can be defined as, *inter alia*, "[a] person who ... resists authority or control" (Oxford English Dictionary, Not dated) or "[a] person who refuses allegiance or obedience to, or who fights against, an established government or ruler" (Oxford English Dictionary, Not dated). For purposes of this study, persons who resisted control and refused obedience to an established government or ruler by their involvement in tax revolts are referred to as rebels of the tax revolts. A leader can be defined as "[o]ne who guides others in action or opinion; one who takes the lead in any ... movement". The individuals who provided leadership roles in the tax revolts are referred to as rebel leaders.

### 3.5. CONCLUSION

This chapter discussed the constructs and definitions which form the basis of the systematised review, namely, tax revolts and their rebel leaders. The following chapter will include the data analysis, perform a quality assessment of the literature used in the study, and discuss the research ethics adhered to by the researcher throughout the research process.

## **CHAPTER 4: ANALYSIS OF DATA AND FINDINGS**

### **4.1. INTRODUCTION**

This chapter contains the detailed analysis of the 27 articles under review with the aim of answering the following research questions in relation to each article:

- Which of the eight explanations for the occurrence of a tax revolt, as proffered by Lowery and Sigelman (1981:964-966), could be extracted?
- In which country did the tax revolt under consideration occur?
- What were the main constructs under investigation?
- To which main discipline did the article belong?

The findings are presented in the most appropriate manner taking into consideration the nature of the data analysed (Bougie & Sekaran, 2020:343). The most appropriate manner differed depending on the research question. Bar graphs, maps, bullet point lists and tables were therefore used to present the different results. Furthermore, a quality assessment of the literature used is performed. Lastly, the ethical principles that were adhered to are discussed.

### **4.2. EIGHT EXPLANATIONS FOR THE OCCURRENCE OF A TAX REVOLT**

Lowery and Sigelman (1981:964) describe a tax revolt as a “systematic national phenomenon”. They furthermore provide eight possible explanations for the occurrence of a tax revolt, namely:

- Self-interest – the individual is influenced by his or her situation regarding the amount of taxes paid and services received from the government (Du Preez & Stoman, 2020:462);
- Tax level – an attempt to trim what is viewed as a bloated government;
- Tax efficiency – a reaction to perceptions of widespread waste and inefficiency in the public sector;
- Tax distribution – perception of inequities in the tax system;

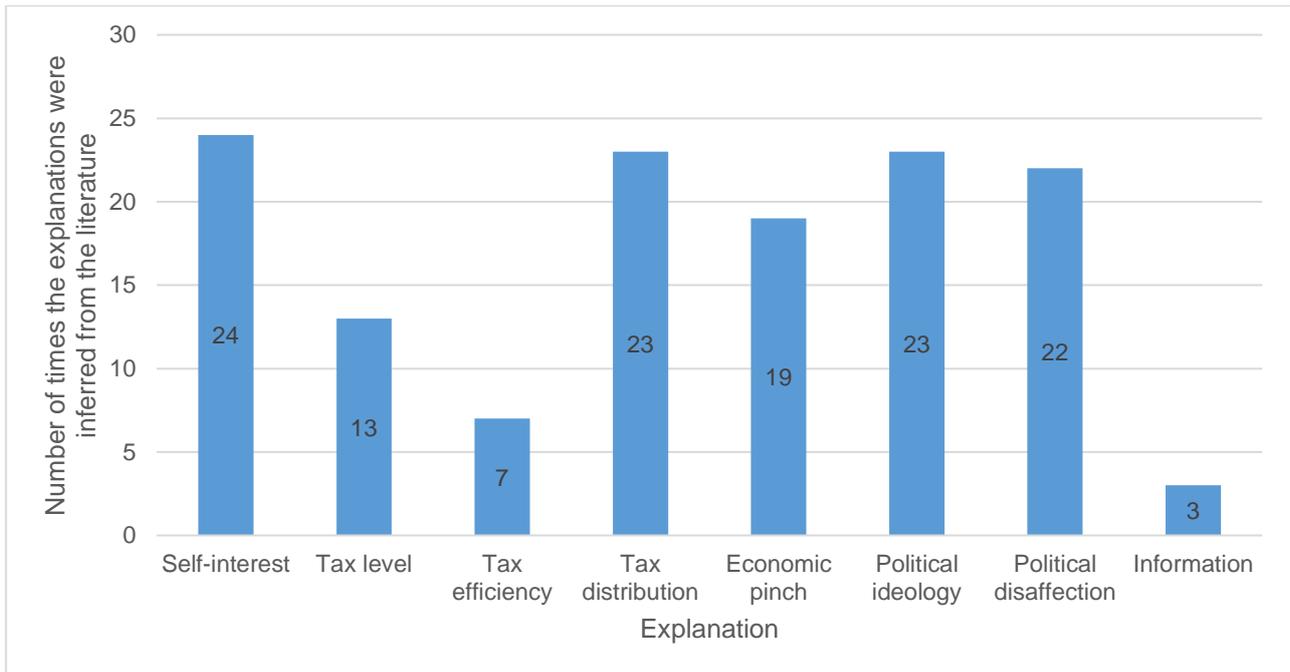
- Economic pinch – the general condition of the economy as well as personal finances in particular;
- Political ideology – focus on ideology rather than demography or economics;
- Political disaffection – a reflection of the declining levels of confidence in the government; and
- Information – lack of information about government (Lowery & Sigelman, 1981:964-966).

The researcher critically analysed the articles selected for review to determine whether any of the eight explanations could be extracted from the articles. Some articles contained more than one possible explanation. Therefore, the summary below does not add up to the number of articles under review.

The researcher cautions against the subjectivity which was inextricably linked to this analysis because the eight explanations were not expressly referred to as such in the articles. Instead, the researcher drew inferences based on the information in the articles (read in the context of the article as a whole) to determine whether one or more of the eight explanations were present. Accordingly, undue reliance should not be given to these findings. The researcher proffers the following as an illustrative example of the subjectivity of the analysis. Speight (2013:220), in the discussion of a tax revolt that took place in Bouna, Côte d'Ivoire stated that: “[i]n Bouna, the case focus of this article, Soro radically restructured the local FN administration in response to a tax revolt led by young people frustrated with the high-economic demands of the rebels”. From this statement and read in the context of the article, the researcher inferred that the political ideology, economic pinch, and self-interest explanations were present.

In Figure 2 below, the results of the eight explanations that could be extracted from the articles reviewed are presented.

**Figure 2: Summary of eight explanations extracted from the literature reviewed**

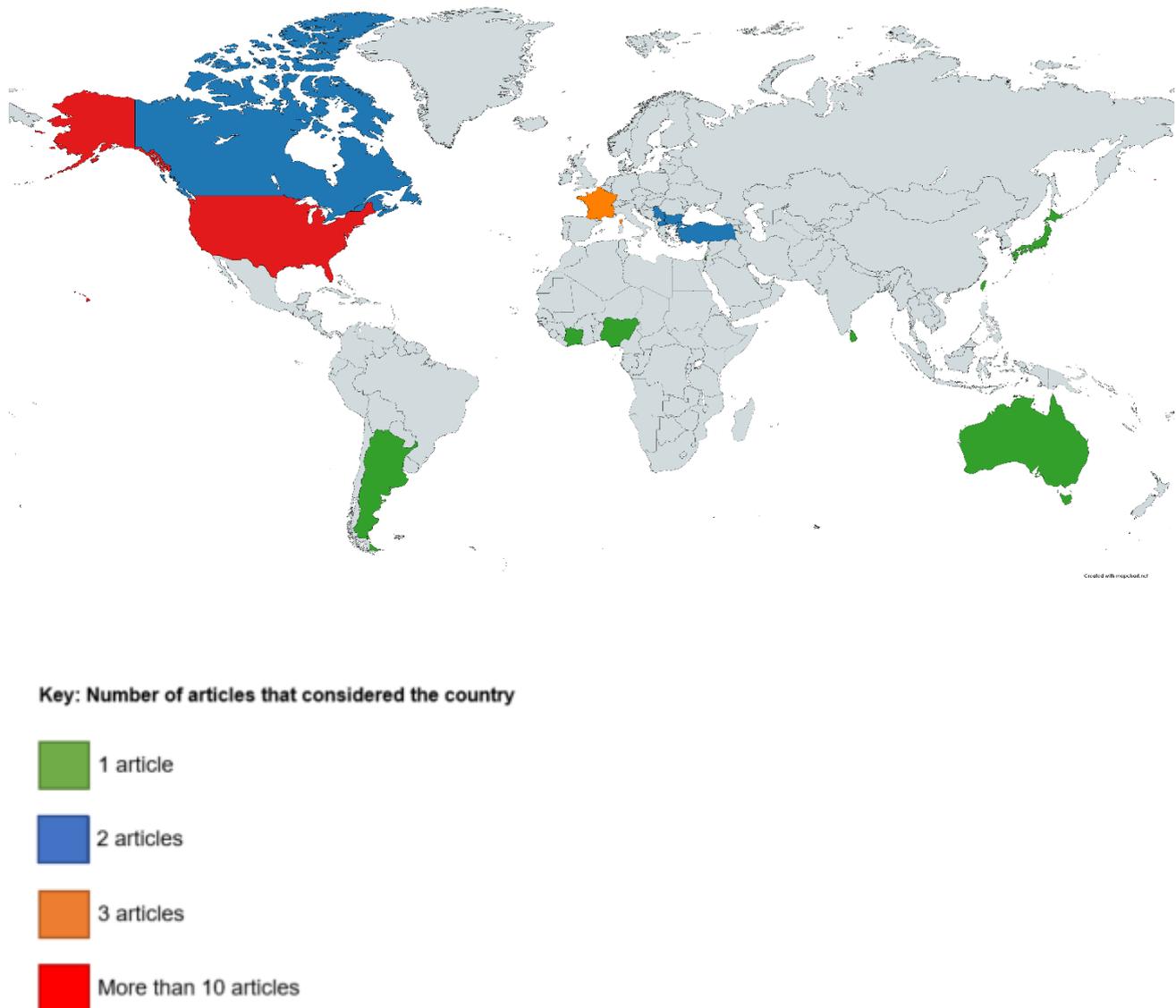


From the above figure, it is clear that the most prominent explanation of a tax revolt extracted from the articles under review was self-interest. The second most prominent explanations of a tax revolt were tax distribution and political ideology. The least popular explanation of a tax revolt extract from the literature was a lack of information.

### 4.3. LOCATION OF THE TAX REVOLTS

The countries where the tax revolts occurred, as considered in the articles, are set out in Figure 3 below and discussed in more detail thereafter.

**Figure 3: Countries considered in the articles**



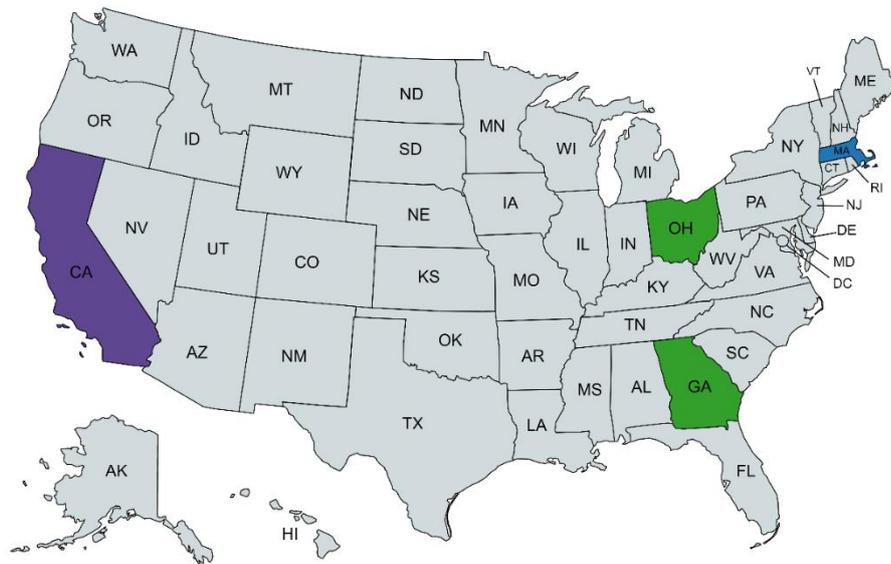
Tax revolts that occurred in Argentina (in 1932), Côte d'Ivoire (in 2007), Nigeria (in 1947), Sri Lanka (between 1796 and 1800), ancient Palestine (in 529 CE), Taiwan (in 1652), Japan (from 1603 to 1868) and Australia (in 2010) were each considered once in separate articles. Two articles discussed tax revolts that occurred in the Ottoman Empire (one article discussed tax revolts during the *Tanzimat* period (from 1839 to 1876) and before the Young

Turk Revolution (from 1904 to 1908). The other article discussed a revolt, not against a tax per se, but which arose partly as an effort to attain tax privileges and spanned from the end of the 16<sup>th</sup> century to the beginning of the 17<sup>th</sup> century. Two articles discussed tax revolts in Canada, one discussing a tax revolt spanning over the most part of the 20<sup>th</sup> century and the other discussing a tax revolt from the late 1980s through to the year 2000. Three articles considered France as a country where a tax revolt occurred in 1480, 1789 and 2018, respectively.

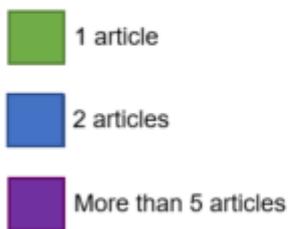
More than 10 articles (14) considered the US in one of the following five manners (i) as a country where a tax revolt had occurred (nine articles); (ii) to determine whether a tax revolt (in Texas particularly) was imminent (one article); (iii) with a focus on the US tax revolt provisions (i.e., a new set of laws and constitutional provisions that were implemented as a result of the tax revolt that began in the 1970s, which radically amended taxing and spending policies in several states across the US) (three articles); or (iv) with a focus on the effect of electoral competition and Tax and Expenditure Limitations (i.e., a US tax revolt provision) on spending after the tax revolt that began in the 1970s (one article).

Accordingly, as set out in (i) above, most of the articles reviewed (nine articles) discussed tax revolts that historically occurred in the US. Furthermore, as discussed in section 4.4 below, the Californian Proposition 13 tax revolt was identified as one of the main constructs under investigation in the articles under review. As such, the specific states of the US that were mainly considered in the nine articles where a tax revolt has historically occurred, together with an indication of whether these articles considered the Californian Proposition 13 tax revolt and, by implication, the state of California (CA), are set out in Figure 4 below.

**Figure 4: US states considered in articles**



**Key: Number of articles that considered the state**



Of the nine articles that discussed tax revolts in the US in the past, one article considered a tax revolt in Massachusetts (MA) alone. Another article considered a tax revolt in Massachusetts (MA) and the Californian Proposition 13 tax revolt. Tax revolts that occurred in Georgia (GA) were considered in one article. The same two articles that discussed the Canadian tax revolts discussed the Californian Proposition 13 tax revolt. One article discussed the Californian Proposition 13 tax revolt and a tax revolt in Ohio (OH). Three articles discussed the Californian Proposition 13 tax revolt alone.

#### 4.4. MAIN CONSTRUCTS UNDER INVESTIGATION

Bougie and Sekaran (2020:190) state that a construct is a “creation based on observation”. The researcher analysed the selected articles by utilising the Expedition and AutoTag functions of Qiqqa. This was the point of departure for determining the primary constructs under investigation in the articles. The researcher identified further constructs under investigation in the articles during the review of the articles. The researcher has excluded the constructs of taxes and revolts (in general) from the following discussion, as these constructs were present in all of the articles selected for review due to the search criteria explained in detail in Chapter 2.

The two most prominent constructs were the specific tax at the core of the tax revolts and the groups of rebels of the tax revolts (persons who participated in the tax revolts). These constructs will now be discussed in more detail.

The following types of taxes were identified as being at the core of the tax revolts, namely:

- Land or property taxes (Baker, 2003; Connor, 2015; England, 2018; Fischel, 2004; Laycock, 2019; Martin, 2006; Shadbegian, 2003); Stark & Zasloff, 2003; Steele, Paik & Tanaka, 2017; Wallin, 2004);
- Poll taxes (Gross, 2009; Koo, 2015);
- Taxes on consumer goods in general but with wine being central to the revolt (Plack, 2016);
- Taxes on transactions (Sánchez Román, 2013);
- Taxes on owners of coconut gardens (Wickramasinghe, 2009);
- Taxes on personal jewellery (Wickramasinghe, 2009);
- Carbon taxes / Automobile excise taxes (Natalini *et al.*, 2020; Wallin, 2004);
- Animal taxes (Aytakin, 2013);
- Personal taxes (Aytakin, 2013);
- Royal salt taxes (Caesar, 2017); and
- Resources Super Profits Tax (Gilding, Merlot & Leitch, 2013).

As mentioned above, the groups of rebels of the tax revolts were identified as one of the two most prominent constructs (the other one being the specific tax at the core of the tax revolt).

The following groups of rebels of the tax revolts were identified, namely:

- women (Byfield, 2013);
- Lobi youth (Speight, 2013);
- peasants (Steele *et al.*, 2017);
- wine merchants and smugglers from outlying areas (Plack, 2016);
- inhabitants of areas, which could include its citizens (Aytekin, 2013; Baker, 2003; Caesar, 2017; Connor, 2015; Fischel, 2004; Gross, 2009; Laycock, 2019; Martin, 2006; Natalini *et al.*, 2020; Plack, 2016; Stark & Zasloff, 2003; Wallin, 2004; Wickramasinghe, 2009);
- mining industry (Gilding *et al.*, 2013);
- migrant farmers (Koo, 2015);
- merchants in general (initially buttressed by hotel and restaurant owners) represented by traders' associations (Sánchez Román, 2013); and
- property owners or landowners (England, 2018; Wickramasinghe, 2009).

Another prominent construct was the rebels with leadership roles in the tax revolts, although the articles that considered the groups of rebels did not necessarily discuss the rebel leaders of the tax revolts. For example, Sánchez Román (2013) discussed the tax revolt of the merchants (initially supported by hotel and restaurant owners) represented by traders' associations in Argentina in 1932, without mentioning a particular rebel leader. Notwithstanding, the following rebel leaders were identified in the literature, namely:

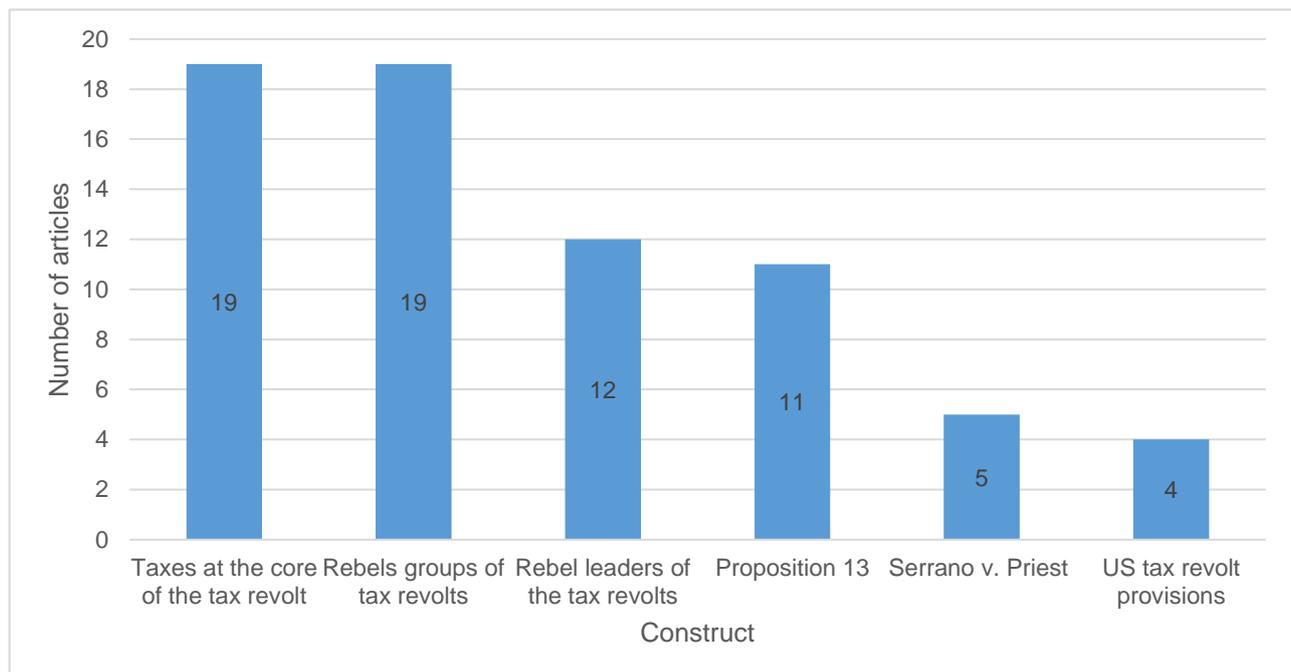
- Musquinet de Saint-Félix and Gracchus Babeuf (Plack, 2016);
- Cumarasinghe Mudlayiar (Wickramasinghe, 2009);
- Daniel Shays (Gross, 2009);
- Jean Maillou, Pierre Girard and Simon Thomas (Caesar, 2017);
- Mitch Skandalakis, Robert Proctor, Donzella James as well as Moreton Rolleston (Connor, 2015);
- Howard Jarvis (Baker, 2003; Laycock, 2019; Martin, 2006; Fischel, 2004; Stark & Zasloff, 2003);
- Paul Gann (Laycock, 2019)

- Gougua Faij-it and Sinco Swartenbaert (Koo, 2015); and
- Barbara Anderson (Wallin, 2004).

The least prominent constructs identified were Proposition 13, *Serrano v Priest*, 1976 557 P.2d 929 and the US tax revolt provisions. England (2018:60) has stated that the notion of property tax revolts is dominated by the 1978 referendum campaign for Proposition 13. Proposition 13 was a ballot initiative that limited property tax in California (Martin, 2006:1). After Proposition 13, the tax revolt spread across several US states, with two-thirds of the states establishing limits on property tax (Laycock, 2019:1; England, 2018:60). Preceding Proposition 13 was the California Supreme Court decision of *Serrano v Priest*, which required the equalisation of school finance (Martin, 2006:1). Fischel (2004) is of the view that *Serrano v Priest* caused Proposition 13. However, other studies have found the converse true (Martin, 2006; Mound, 2020; Stark & Zasloff, 2003). Lastly, the US tax revolt provisions are a new set of laws and constitutional provisions that were implemented as a result of the tax revolt that began in the 1970s, which radically amended taxing and spending policies in several states across the US (Archibald & Feldman, 2006:1). The tax revolt provisions include Tax and Expenditure Limitations and Supermajority Requirements (Archibald & Feldman, 2006:1; Serna, 2015:49). Proposition 13, *Serrano v Priest* and the US tax revolt provisions are US constructs as they are concerned with US tax revolt phenomena. As the majority of the articles reviewed were from a US perspective (refer to section 4.3 above), it could therefore be expected that US constructs would be identified in the literature.

A high-level overview of the constructs identified in the articles under review is presented in Figure 5 below.

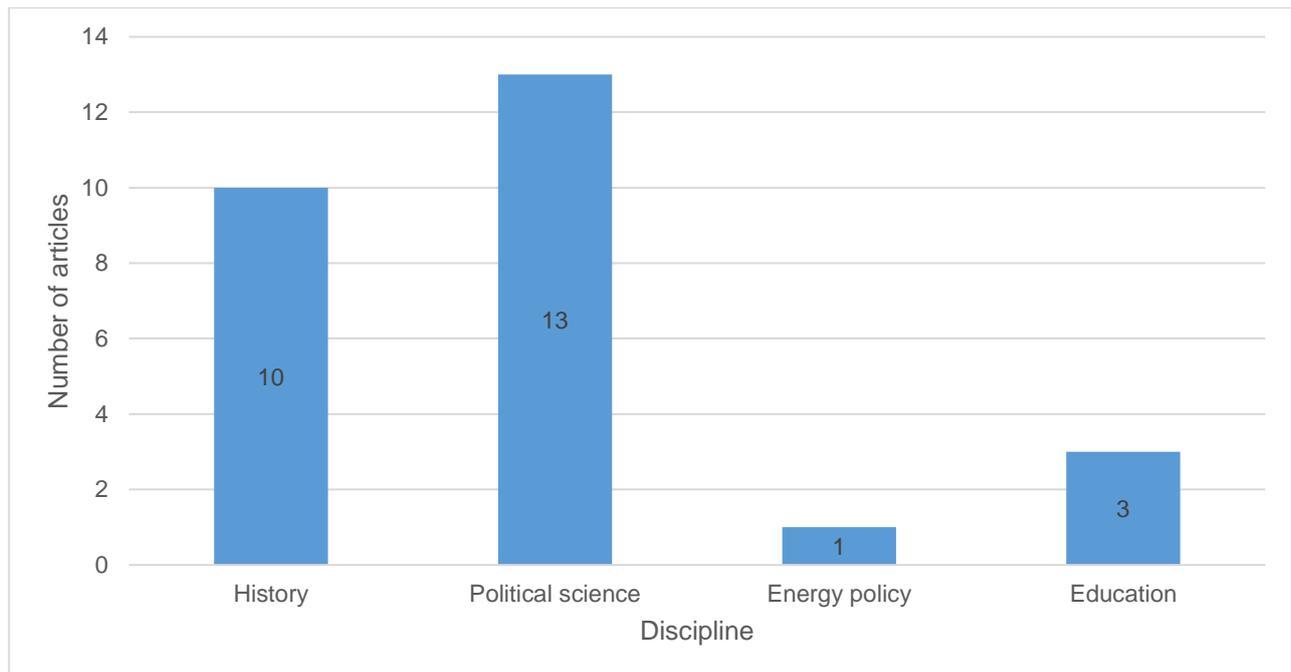
**Figure 5: Constructs identified in selected literature**



#### 4.5. DISCIPLINE

“Discipline” has been defined as “... a branch of learning or knowledge; a field of study or expertise; a subject” (Oxford Dictionaries, Not dated). Tax research is multidisciplinary (Lamb, 2005:4). Thus, the researcher deemed it appropriate to include literature from various disciplines for purposes of the current study. The articles selected for review were critically analysed to determine the main discipline to which each article belonged. The results of the analyses are presented in Figure 6 below.

**Figure 6: Profile of selected literature by discipline**



The majority of the articles (13) relate to the political science discipline. As discussed in section 4.2 above, Lowery and Sigelmen (1981:965-966) proffer two explanations for the occurrence of a tax revolt that are directly related to politics, namely, political ideology and political disaffection. Accordingly, it would be expected that politics would be highly represented in the sample of literature selected. Ten of the articles relates to the history discipline. As one of the main research objectives is to identify and systematically explore the existing body of knowledge pertaining to tax revolts (which could include rebellions and riots) and their rebel leaders as contained in journal articles published from 2003 up to mid-2021, it could therefore be expected that history would be highly represented in the sample of literature selected. Three articles are related to the education discipline. These articles analysed the impact of the US tax revolt provisions on education. Lastly, only one article related to the energy policy discipline.

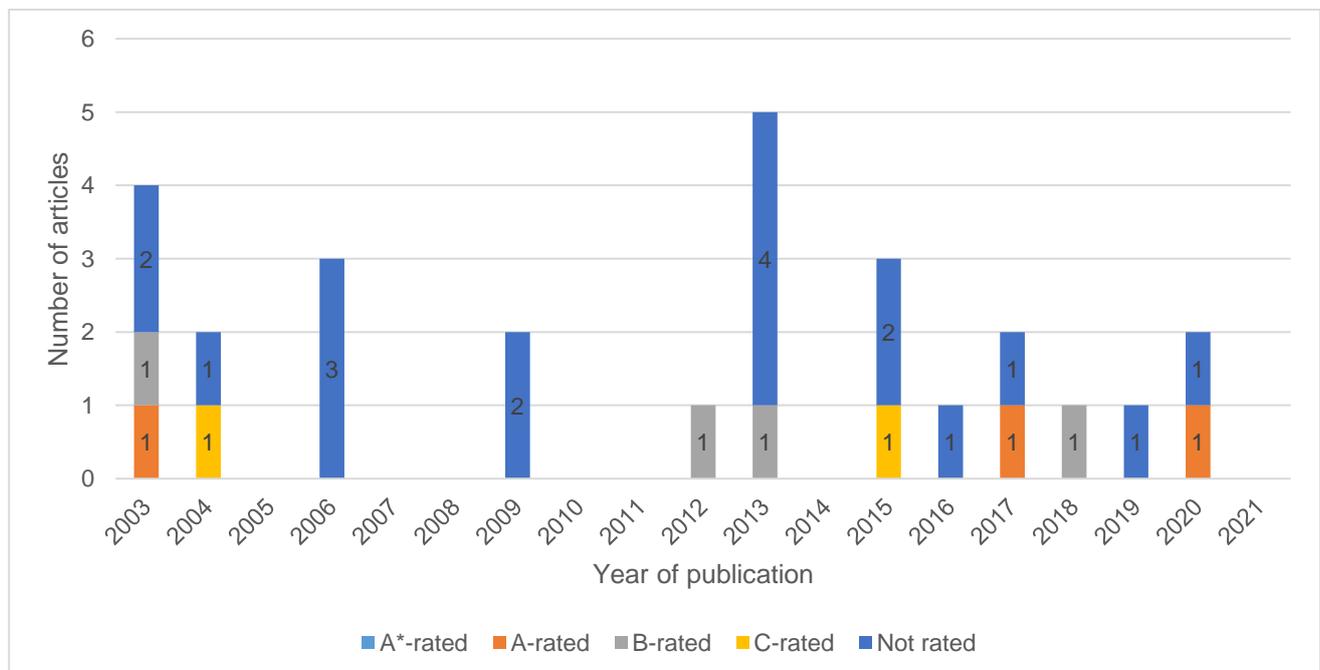
#### **4.6. QUALITY ASSESSMENT**

McKinnon (2013:6) states that there has been a common perception amongst scholars that certain journals are of a more superior quality when compared to other journals. Notwithstanding, Vogel, Hattke and Peterson (2017:1707) state that journal rankings have been criticised for favouring certain paradigms, theories and methods to the exclusion of

others. In addition, there is minimal strong evidence on the criteria implicit to these rankings (Vogel *et al.*, 2017:1707). Whilst keeping the unsettled position relating to journal rankings in mind, and, as a starting point, the current study used the ABDC list to assess the quality of the journals that the literature was published in.

The ABDC list is an expert-based journal quality list that ranks journals according to four rating categories, namely, A\*, A, B and C (Hirschberg & Lye, 2020:876; Vogel *et al.*, 2017:1712). A\* is the highest quality category, and C is the lowest (Vogel *et al.*, 2017:1712). Of the 27 articles reviewed, no articles were published in 2005, 2007 to 2008, 2010 to 2011, 2014 and 2021, with the majority of the articles reviewed published in 2003 (four) and 2013 (five). The average number of publications per year in the period under review was 1.42. No A\*-rated articles were published throughout the period. A-rated articles were only published in 2003, 2017 and 2020; B-rated articles were published in 2003, 2012, 2013 and 2018 and C-rated articles were published in 2004 and 2015. Articles in non-rated journals were published throughout the period, with the majority of them being published in 2013. Reasons for these findings are not manifest, and this requires further investigation. The number of articles published per year per ABDC rating is set out in Figure 7 below.

**Figure 7: Articles published per year per ABDC rating**



As 18 of the 27 articles (66.67% of the articles) were not published in journals that were on the ABDC list (as evident from Figure 7 above), additional lists of accredited journals were analysed to determine whether these 18 articles selected were published in journals of high ranking. The Department of Higher Education and Training (DHET) accredits various lists of journals that meet specified criteria (University of Pretoria, 2021). The researcher made use of the following official lists from the DHET, which were supplied by the University of Pretoria Department of Research and Innovation, to further evaluate the quality of the journals:

- Clarivate (previously called ISI) (2021);
- IBSS (2021);
- Norwegian (2021); and
- Scopus (2021) (University of Pretoria, 2021).

The articles published in journals not on the ABDC list but the Clarivate, IBSS, Norwegian and/or Scopus lists are set out in Table 3 below.

**Table 3: Articles published in journals not on the ABDC list**

<u>Journal</u>	<u>Number of articles</u>	<u>Clari-vate</u>	<u>IBSS</u>	<u>Norwe-gian</u>	<u>Scopus</u>
Bulletin of the Anglo-Israel Archaeological Society	1				
Civil Wars	1		✓		✓
Journal of Higher Education	1	✓			✓
French Historical Studies	1	✓			✓
Journal of Medieval History	1	✓		✓	✓
Journal of Policy History	3	✓			✓
Journal of Interdisciplinary History	1	✓	✓	✓	✓
Journal of Political Ideologies	1	✓	✓		✓
Journal of Urban History	1	✓	✓		✓
Law & Society Review	1	✓	✓	✓	✓
Meridians	1				

New England Quarterly-A Historical Review of New England Life and Letters	1	✓			✓
South Asia: Journal of South Asian Studies	1	✓			✓
Turkish Historical Review	1	✓			✓
UCLA Law Review	2	✓			✓

Table 3 shows that 16 of the 18 articles not published in journals listed on the ABDC list were published in journals on either the Clarivate, IBSS, Norwegian and/or Scopus lists. The two journals on neither the ABDC list nor on the Clarivate, IBSS, Norwegian and/or Scopus lists are the *Bulletin of the Anglo-Israel Archaeological Society* and *Meridians*. The two articles that were published in these journals were nevertheless peer reviewed. Accordingly, 25 of the 27 articles (93% of the articles) reviewed for the current study were either published in journals on the ABDC, Clarivate, IBSS, Norwegian and/or Scopus lists. As all of the journal articles were peer reviewed, the literature reviewed for purposes of the current study is of high quality.

#### 4.7. RESEARCH ETHICS

The following ethical principles, as propounded by Shamoo and Resnik (2015:18), were of relevance and adhered to by the researcher throughout the research process, namely:

- Honesty – all data was reported in a honest manner and was not misrepresented;
- Objectivity – the researcher aimed to be impartial during the process of analysing and interpreting the data;
- Carefulness – the researcher strived to circumvent careless errors and negligence; and
- Respect for intellectual property – the researcher gave credit where necessary and did not plagiarise.

## 4.8. CONCLUSION

The data analysis, performance of the quality assessment of the literature used in the current study, and a discussion of the research ethics adhered to by the researcher throughout the course of the research process are contained in this chapter. The next chapter will conclude the study by summarising the findings and conclusions. In addition, the chapter will discuss the limitations of the current study and make recommendations for future research.

## **CHAPTER 5: CONCLUSION**

### **5.1 CONCLUSION**

In Chapter 1, the background and rationale for the study was discussed, with the research questions and objectives proffered by the researcher. In addition, an overview of the structure of the mini-dissertation was provided. Chapter 2 discussed the research design and methodology used to achieve the research objectives. It was shown that a pragmatic stance was taken in this descriptive study using inductive reasoning. Academic literature pertaining to tax revolts and their rebel leaders was the unit of analysis in this cross-sectional study. A systematised review was identified as the most suitable research methodology for the present study. In addition, Chapter 2 discussed the process employed by the researcher to identify and record the literature. The research findings of the analysis of these secondary literature sources were presented both qualitatively and quantitatively as both words and numbers were used. Chapter 3 discussed the constructs and definitions of key terms for purposes of the study, namely, tax revolts (which could include rebellions and riots) and their rebel leaders. Chapter 4 contained a discussion on the data analysis, the performance of the quality assessment of the literature used in the study, and the research ethics adhered to by the researcher. This chapter concludes the study by illustrating how the research questions were answered and how the research objectives were addressed by cross-referencing the relevant chapters of the study (where necessary). In addition, this chapter explains the limitations of the study and makes recommendations for future research.

### **5.2 ADDRESSING THE RESEARCH QUESTIONS AND OBJECTIVES**

The research questions that guided the study and answered in relation to each article were provided in Chapter 1 and are repeated in section 5.2.3 below. These questions were answered by employing three research objectives. These three research objectives are discussed below, explaining how the study addressed each of them in ultimately answering the research questions.

### **5.2.1 Identify and systematically explore the existing body of knowledge pertaining to tax revolts (which could include rebellions and riots) and their rebel leaders as contained in journal articles published from 2003 up to mid-2021**

The process used by the researcher to identify and record the literature was discussed in Chapter 2 but briefly explained again. As Burg (2004) analysed tax rebellions, revolts and riots that occurred up to 2002 and discussed certain individuals who were leaders of these tax revolts or organised tax protests, the researcher aimed to identify academic, peer reviewed full text journal articles published from 2003 to mid-2021 for selection. Using EBSCOhost, a well-known electronic database, articles that contained the words “rebellion”, “rebel”, “revolt” and/or “riot” in the title as well as the words “taxation”, “tax” or “taxpayer” in the abstract, were selected. Furthermore, the researcher only selected articles that were published in English for purposes of the systematised review. Lastly, the researcher excluded articles that constituted book reviews as well as duplicate articles. In total, 48 articles met the abovementioned limitation criteria.

The researcher then analysed the abstracts to ensure that the selected articles primarily dealt with tax revolts and/or their rebel leaders (the constructs as defined for purposes of the current study as discussed in Chapter 3). Where an analysis of the abstract alone did not provide the researcher with a conclusive finding on whether or not the article primarily dealt with tax revolts and/or their rebel leaders, the researcher performed a high-level analysis of the article as a whole to ensure that the key focus of the article selected was a tax revolt and/or their rebel leaders. In aggregate, 21 articles were excluded as the primary focus of these articles was not on tax revolts and/or their rebel leaders. The title and main focus of each of these excluded articles are discussed in Table 1 of Chapter 2. As an example, the primary focus of the article titled “How beer created Belgium (and the Netherlands): the contribution of beer taxes to war finance during the Dutch Revolt” is the contribution of beer taxes to war finance during the Dutch Revolt of 1566 to 1648 against Spanish rule (Deconinck, Poelmans & Swine, 2016). Accordingly, this article constituted one of the 21 excluded articles. Its primary focus was not on tax revolts and/or their rebel leaders. After excluding these 21 articles, 27 articles were included in the current study for additional analysis. The findings of such analysis were discussed in Chapter 4.

### **5.2.2 Assess the quality of journals in which the articles are published by using the following lists as aids for the assessment: ABDC, Clarivate, IBSS, Norwegian and/or Scopus**

The quality of the literature was assessed in Chapter 4 using the ABDC, Clarivate, IBSS, Norwegian and/or Scopus lists. As a point of departure, the researcher utilised the ABDC list to determine whether any of the articles under review were published in journals included on this list and thus of high quality. Only nine articles were published in journals that are included on the ABDC list. Of these nine articles, three were published in A-rated journals, four were in B-rated journals, and two were in C-rated journals. Accordingly, most of the articles (18 of the 27 articles) under review were not published in journals on the ABDC list. Additional lists of accredited journals were analysed (Clarivate, IBSS, Norwegian and Scopus) to determine whether these 18 articles selected were published in journals of high ranking.

Sixteen of the 18 articles not published in journals listed on the ABDC list were published in journals on the Clarivate, IBSS, Norwegian and/or Scopus lists. The two articles that were not published in journals listed on the ABDC list nor in journals on one of the official lists were nevertheless peer reviewed. Accordingly, 25 of the 27 articles (93% of the articles) reviewed for the current study were either published in journals on the ABDC, Clarivate, IBSS, Norwegian and/or Scopus lists. As all of the journal articles were peer reviewed, the literature reviewed for purposes of the current study is of high quality.

### **5.2.3 Discuss and present the results from the literature selected for review**

This study explored the rich history of tax revolts and their rebel leaders as contained in journal articles published from 2003 to mid-2021 with the aim of systematically analysing and synthesising the literature pertaining thereto. Chapter 4 contained the detailed analysis of the findings, which were presented in the most appropriate manner taking into consideration the nature of the data that was analysed (Bougie & Sekaran, 2020:343). The most appropriate manner differed depending on the research question and bar graphs, maps, bullet point lists and tables were therefore used to present the different results.

The research questions that guided the study and which were answered in relation to each article were as follows:

- Which of the eight explanations for the occurrence of a tax revolt, as proffered by Lowery and Sigelman (1981:964-966), could be extracted?
- In which country did the tax revolt under consideration occur?
- What were the main constructs under investigation?
- To which main discipline did the article belong?

In the discussion that follows, the researcher will proffer the answers to each of the research questions listed above, starting with which of the explanations for the occurrence of a tax revolt could be extracted from the literature.

The most prominent explanation of a tax revolt extracted from the articles under review was self-interest. The second most prominent explanations of a tax revolt were tax distribution and political ideology. The least popular explanation of a tax revolt extract from the literature was a lack of information.

Tax revolts in Argentina, Côte d'Ivoire, Nigeria, Sri Lanka, ancient Palestine, Taiwan, Japan and Australia were each considered once in separate articles. Two articles discussed tax revolts that occurred in the Ottoman Empire. A further two articles discussed tax revolts in Canada. Three articles considered France as a country where a tax revolt occurred. Nine articles considered the US as a country where a tax revolt had occurred. Thus, most of the articles reviewed considered the US as a country where tax revolts have occurred.

The most prominent constructs were the taxes at the core of the tax revolts and the groups of rebels of the tax revolts. Examples of the taxes identified as being at the core of the tax revolts are taxes on owners of coconut gardens (Wickramasinghe, 2009) and taxes on consumer goods in general, but with wine being central to the revolt (Plack, 2016). Examples of the groups of rebels of the tax revolts include the youth (Speight, 2013), peasants (Steel *et al.*, 2017) and wine merchants and smugglers from outlying areas (Plack, 2016).

The second most prominent construct identified in the literature under review was the rebels with leadership roles in the tax revolts. Certain rebel leaders were identified in the literature,

for example, Howard Jarvis (Baker, 2003; Laycock, 2019; Martin, 2006; Fischel, 2004; Stark & Zasloff, 2003).

The least prominent constructs identified were the Californian Proposition 13 tax revolt, the California Supreme Court decision of *Serrano v Priest*, which preceded Proposition 13, and the US tax revolt provisions (a new set of laws and constitutional provisions that were implemented as a result of the tax revolt that began in the 1970s, which radically amended taxing and spending policies in several states across the US) (Archibald & Feldman, 2006:1). Proposition 13, *Serrano v Priest* and the US tax revolt provisions are classified as US constructs as they are concerned with US tax revolt phenomena. As the majority of the articles reviewed were from a US perspective, it could therefore be expected that US constructs would be identified in the literature.

The last research question relates to the main discipline which each article belongs to. The majority of the articles (13) related to the political science discipline. Ten of the articles related to the history discipline, with three articles related to the education discipline. Only one article related to the energy policy discipline.

### 5.3 LIMITATIONS

The following limitations of the study were identified:

- The researcher only used the EBSCOhost database for the current study as the search functionalities of Google Scholar and ProQuest were inadequate. Google Scholar's search functionality does not permit certain terms in the title and different terms in the abstract. As noted above, one or more of the terms "rebellion", "rebel", "revolt" or "riot" had to appear in the title of the article (to increase the chance of including articles with the correct focus) with either the term "taxation", "tax" or "taxpayer" in the abstract (to increase the chance of including articles with the correct context). In addition, ProQuest's search functionality did not accurately identify the available journal articles since many articles were listed that did not meet the given selection criteria. The researcher underscores that the search for the literature in the aforementioned manner was important to ensure that the most appropriate literature was identified. As a result

of the sole use of the EBSCOhost database, not all of the potentially relevant articles pertaining to tax revolts and rebels were included in this study.

- Only 27 articles published between 2003 and mid-2021 were selected for analysis for purposes of this study due to the search criteria mentioned above. However, if the terms that were required to appear in the title of the article (“rebellion”, “rebel”, “revolt” or “riot”) were expanded to include, for example, also “resistance”, additional articles would have been obtained for the analysis. However, the diversity and high quality of the literature reviewed alleviated the negative impact of this limitation.
- Only journal articles were considered for purposes of the systematised review. Accordingly, quality literature that may be contained in other publications, such as books and reports, fell outside the scope of review.

#### **5.4 RECOMMENDATIONS FOR FUTURE RESEARCH**

This study constituted an initial exploration of the journal articles pertaining to tax revolts and their rebel leaders. Future research could therefore be conducted to extend the period under review whilst also including additional types of publications.

Furthermore, as noted in Chapter 3 of the study, the terms “tax resistance” and “tax revolt” have distinct meanings, although they are frequently used interchangeably (Du Preez & Stoman, 2019:456). This study did not identify and systematically explore the existing body of knowledge pertaining to the phenomenon of tax resistance. As such, future research could extend the scope of the review to explore the existing body of knowledge pertaining to tax resistance events.

#### **5.5 CONCLUSION**

As this study draws to a close, the following words of the late German chancellor, Konrad Adenauer, seem rather fitting: “History is the sum total of all the things that could have been avoided” (Shapiro, 2006:7). The researcher’s hope is that governments have an improved understanding of the literature pertaining to tax revolts and their rebel leaders to predict (and avoid) the possible occurrence of tax revolt events in the future.

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**APPENDIX A:**  
**List of articles analysed**

<u>Article number</u>	<u>Title</u>	<u>Journal name</u>	<u>Year published</u>	<u>Author(s)</u>
1.	A Yankee rebellion? The regulators, New England, and the new nation.	<i>The New England Quarterly</i>	2009	Gross, R.A
2.	Analyzing the residential property appraisal and outcomes to determine if a property tax revolt is imminent.	<i>Social Science Quarterly</i>	2012	Hissong, R.V & Hawley, R.F
3.	Business collective action and the Australian mining industry's tax revolt: a comment on McKnight and Hobbs.	<i>Australian Journal of Political Science</i>	2013	Gilding, M, Merlot, E, Leitch, S & Alexander, M
4.	Constraining the samurai: rebellion and taxation in early modern Japan.	<i>International Studies Quarterly</i>	2017	Steele, A, Paik, C & Tanaka, S
5.	Did John Serrano vote for Proposition 13 - a Reply to Stark and Zasloff's Tiebout and Tax Revolts: Did Serrano Really Cause Proposition.	<i>UCLA Law Review</i>	2004	Fischel, W.A
6.	Did the property tax revolt affect local public education? Evidence from panel data.	<i>Public Finance Review</i>	2003	Shadbegian, R.J
7.	Do Tax Revolt Provisions influence tuition and fee levels? Evidence from the states using recent panel data.	<i>Journal of Education Finance</i>	2015	Serna, G.R

8.	Does school finance litigation cause taxpayer revolt? Serrano and Proposition 13.	<i>Law &amp; Society Review</i>	2006	Martin, I
9.	Drinking and rebelling: wine, taxes, and popular agency in revolutionary Paris, 1789–1791.	<i>French Historical Studies</i>	2016	Plack, N
10.	Fuel riots: definition, evidence and policy implications for a new type of energy-related conflict.	<i>Energy Policy</i>	2020	Natalini, D, Bravo, G & Newman, E
11.	Land value taxation in Vancouver: rent-seeking and the tax revolt.	<i>American Journal of Economics and Sociology</i>	2018	England, C
12.	Legal uncertainty, resistance to royal taxation and rural revolts in late medieval France: the case of Beauvoir-sur-Mer and Bois-de-Céné (1480).	<i>Journal of Medieval History</i>	2017	Caesar, M.
13.	Many little revolts or one rebellion? The maritime provinces of Ceylon/Sri Lanka between 1796 and 1800.	<i>South Asia: Journal of South Asian Studies</i>	2009	Wickramasinghe, N
14.	Race, Republicans, and real estate: the 1991 Fulton County tax revolt.	<i>Journal of Urban History</i>	2015	Connor, M.A
15.	Rebel organisation and local politics: evidence	<i>Civil Wars</i>	2013	Speight, J

	from Bouna (Northern Côte d'Ivoire, 2002–10).			
16.	Resistance without revolt: shaping a tax culture in modern Argentina, 1930 – 1955.	<i>Journal of Policy History</i>	2013	Sánchez Román, J. A
17.	State higher education spending and the tax revolt.	<i>The Journal of Higher Education</i>	2006	Archibald, R.B & Feldman, D.H
18.	Stirrings of revolt: regressive levies, the pocketbook squeeze, and the 1960s roots of the 1970s tax revolt.	<i>Journal of Policy History</i>	2020	Mound, J
19.	Tax revolts, direct democracy and representation: populist politics in the US and Canada.	<i>Journal of Political Ideologies</i>	2019	Laycock, D
20.	Tax revolts during the Tanzimat period (1839–1876) and before the Young Turk revolution (1904–1908): popular protest and state formation in the late Ottoman Empire.	<i>Journal of Policy History</i>	2013	Aytekin, E.A
21.	Taxation, women and the colonial state.	<i>Meridians</i>	2003	Byfield, J.A
22.	The agrarian reality in the central Samaritan hill-country and its influence on the Samaritan revolts	<i>Bulleting of the Anglo-Israel Archaeological Society</i>	2006	Sion, O

	during the Byzantine period.			
23.	The economic consequences of the Celali revolts: the destruction and re-establishment of the state's taxation organisation.	<i>Turkish Historical Review</i>	2013	Polat, S
24.	The tax revolt and electoral competition.	<i>Public Choice</i>	2003	Baker S.H
25.	The tax revolt in Massachusetts: revolution and reason.	<i>Public Budgeting &amp; Finance</i>	2004	Wallin, B.A
26.	Tiebout and tax revolts: did Serrano really cause Proposition 13.	<i>UCLA Law Review</i>	2003	Stark, K & Zasloff, J
27.	Weather, harvests, and taxes: a Chinese revolt in colonial Taiwan.	<i>Journal of Interdisciplinary History</i>	2015	Koo, H.W

**APPENDIX B:**  
**Declaration of plagiarism**



## DEPARTMENT OF TAXATION

### Declaration Regarding Plagiarism

The Department of Taxation emphasises integrity and ethical behaviour with regard to the preparation of all written assignments. Although the lecturer will provide you with information regarding reference techniques, as well as ways to avoid plagiarism (see the "Guidelines on Referencing" document), you also have a responsibility to fulfil in this regard. Should you at any time feel unsure about the requirements, you must consult the lecturer concerned before submitting an assignment.

You are guilty of plagiarism when you extract information from a book, article, web page or any other information source without acknowledging the source and pretend that it is your own work. This does not only apply to cases where you quote the source directly, but also when you present someone else's work in a somewhat amended (paraphrased) format or when you use someone else's arguments or ideas without the necessary acknowledgement. You are also guilty of plagiarism if you copy and paste information directly from an electronic source (e.g., a web site, e-mail message, electronic journal article or CD-ROM) without paraphrasing it or placing it in quotation marks, even if you acknowledge the source.

You are not allowed to submit another student's previous work as your own. You are furthermore not allowed to let anyone copy or use your work with the intention of presenting it as his/her own.

Students who are guilty of plagiarism will forfeit all credits for the work concerned. In addition, the matter will be referred to the Committee for Discipline (Students) for a ruling. Plagiarism is considered a serious violation of the University's regulations and may lead to your suspension from the University. The University's policy regarding plagiarism is available on the Internet at <http://www.library.up.ac.za/plagiarism/index.htm>.

For the period that you are a student at the Department of Taxation, the following declaration must accompany all written work that is submitted for evaluation. No written work will be accepted unless the declaration has been completed and is included in the particular assignment.

	Student
I (full names & surname):	Alexis Efstratiou
Student number:	14012597

#### Declare the following:

1. I understand what plagiarism entails and am aware of the University's policy in this regard.
2. I declare that this assignment is my own, original work. Where someone else's work was used (whether from a printed source, the Internet or any other source) due acknowledgement was given and reference was made according to departmental requirements.
3. I did not copy and paste any information directly from an electronic source (e.g., a web page, electronic journal article or CD ROM) into this document.
4. I did not make use of another student's previous work and submitted it as my own.
5. I did not allow and will not allow anyone to copy my work with the intention of presenting it as his/her own work.

Signature