

ESSAY ON THE PRE-HISTORY OF TAXES AND TAXATION (INVITATION TO A DISCUSSION)

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I. Introduction

The modern science of the tax law traditionally begins the study of taxes with the already established state formations — ancient states of Mesopotamia, Ancient Egypt, Greece and Rome. However, no attempts to look deeper into history and search for sources of taxation in the Stone Age, i.e., already a pre-state era, have been made. I suppose it significantly weakens the historical research in the field of taxation.

The history of taxes and taxation cannot be considered in isolation from the history of mankind as a whole because the tax itself is not an exclusively economic or legal category. According to the opinion of the most contemporary researchers, the primitive period dates back to nearly 3,000-5,000 years BC varying on different continents. The first class societies and proto-states in Asia and Africa were established at the turn of 3,000-4,000 BC, in America — in 1,000 AC, in other regions of ecumene even later, and some nations that were lagging behind in development still have not established statehood to the present day. In addition, it is common to consider chiefdoms as a special intermediate stage between the autonomous communities and the early states.

Herewith, the conclusion that the first man appeared and evolved as a social being seems to be obvious. Thus, the genesis of the humankind and society are inextricably linked, they emerge and evolve simultaneously. The economic lifestyle of the local primitive groups was characterized by the appropriation-type of economy. Food products were not produced but were obtained from hunting, fishing and gathering. “In the primitive society there is a complex system of social and economic relations to which the basic principles of political economy of capitalism (minimization, profit, competition, market, merchandise, etc.) cannot be applied while many of its components are not amenable to rational explanation”¹.

What can arouse interest in the prehistoric world for the science of tax law? First of all, the main task is to try to detect groups of social interactions “in the dark ages” acting as a “forerunner” of the modern taxation. When does the taxation emerge?

¹ N.N. Kradin. *Politicheskaiia antropologiia* [Political Anthropology]. Moscow, 2001, p. 76.



What are its economic, social and humanitarian prerequisites? What is the specificity of the primitive material redistribution? What forms of “dynamics” (mostly — alienation) of property precede the taxation and which ones were subsequently transformed into tax payments?

II. The primitive property relations as background for taxation

The emergence of taxation is closely connected with the disintegration of tribal communities, the transition to a neighboring community, the formation of a proto-state, and most importantly, the progressive individualization of labor and consumption leading to the establishment of private property. Since the primitive society does not know taxation in its modern sense, the object of the research, in our opinion, should become the problems of ownership evolving with the development of other economic and social institutions.

We believe it is the property as a social and economic institution that acts as the historical background and the initial basis for taxation. Speaking about the forms of ownership in the primitive world, we cannot ignore the conceptual question of the nature and sources of proprietary aspirations of a man as a social and biological being. Are these aspirations an innate instinct or a result of family and social education? What underlies the “ownership” — nature or culture? Can we say that there is no possessive consciousness in the primitive man who, according to John Locke, is in “the natural state of freedom”? In other words, do the property relations have an eternal, extra-historical nature or were they formed only at a certain stage of the human development?

We assume that ownership is an ancient instinct that is innate and not acquired in the process of social adaptation. It is proved by many observations of the behavior of animals, children and primitive societies. Several scientists have been cautiously recording the presence of acquired instincts in the animal world associated with a definite territory, prey and sexual partners. According to Richard Pipes, “acquisition that was previously thought to be inherent only in humans and attributed to the influence of their culture is, in fact, common to all living beings”². Try to take away a toy from a child and it does not matter if it is his own or someone else’s. It is in early childhood when behavior is determined not by the human mind, but by innate instincts and emotional factors.

As N.N. Kradin said, personalization and transformation of space, as well as resources located within its limits, are vital needs of any living organism; the activity of each individual aimed at obtaining a certain amount of resources and protecting space in which these resources are located³. Numerous observations suggest that

² R. Pipes. *Property and freedom*. Moscow, 2001, p. 93.

³ N.N. Kradin. *op. cit.* (supra, n. 1), pp. 39-40.





along with the instincts of survival, domination and procreation, proprietary aspirations determine the essence of *homo sapiens*. In our view, the sense of ownership is manifested in the form of a powerful instinct that is embedded in the human nature.

“Just like animals, the human craving for appropriation arises mainly due to the biological and economic reasons in the view of demands for the territory and objects necessary for existence and continuation of species”⁴. There has never been such an undeveloped society that did not know any form of ownership. On the contrary, the property is present wherever humans are; it forms the fundamental basis of any society. “There can be no question now, says F.A. Hayek, that the recognition of property preceded the rise of even the most primitive cultures”⁵. Property in one form or another is immanent in the whole of human history.

Of course, expressions of property relations vary considerably depending on the specific historical situation and develop alongside with the humankind. Some authors uphold the position that the common, shared ownership of the family initially dominated in the primitive societies and in the process of social evolution has gradually transformed into a private family type.

S. J. de Laet wrote:

“On the basis of ethnographic parallels, especially pertaining to Africa, we can assume that groups of hunters and gatherers had the equal division of procurement from hunting-gathering. The transition to food production put an end to this solidarity and mutual assistance replaced by competition for the right to possess a greater number of resources. Here we are witnessing the emergence of “ownership”. Probably, this notion in its embryonic stage already existed among hunters-gatherers where each community had its own territory for hunting. But the farmers’ notion of ownership gains a greater importance: each of them had their own land, their own cattle, their own home and their own tools”⁶.

Some researchers go even further claiming that the general socialization of products and tools has never existed in its pure form.

Thus, a German researcher G. Kunov relying on an extensive ethnological material proves the blameworthiness of position of the primitive communism theory supporters who say that at the beginning of the economic development humans were not aware of any personal property, and everything belonged to everyone. Analyzing some “communist” institutions found in primitive tribes, namely, family associations, community houses, co-cultivation of the land, boating community,

⁴ R. Pipes, *op. cit.* (supra, n. 2), p. 101.

⁵ F.A. Hayek. *Law, Legislation and Liberty: Rules and Order*// The University of Chicago Press. 2006, Volume 1, p. 108.

⁶ S.J. de Laet. *From the beginnings of food production to the first states: an overview*// *History of Humanity: In 8 volumes, Volume 1. Prehistory and the beginning of civilization*. UNESCO, 1994, p. 366.





etc., G. Kunov notes, “if the members of the known communities or family groups actually share houses, land, boats, nets, etc., then this, of course, doesn’t prove that these items are the property of everyone, but it proves that they belong to a relatively small group of individuals that have ties of family or friendship”⁷.

The Marxist hypothesis of the existence of “primitive communism” where everything belonged to everyone is being rejected by the scientific community today. Considering the Neolithic communities of the ancient Greece H. Dumas wrote:

“The fact that the houses were rebuilt on the same land may indicate the existence of private property... Sepulchral objects can be considered as the proof of the existence of individual private property, since there are no items of community or everyday use among them”⁸.

Currently, it is an accepted fact that tools, weapons, clothing and other products of individual labor were in the individual property in ancient times; as to the food, artificial or natural shelters, territorial areas, there were various forms of collective property in regard to these objects in the primitive world. “In some cases cultivated and grazing lands, hunting, fishing and gathering lands were directly owned by the community, in other cases they were considered to be belongings of a tribe or a phratry but were allotted to their individual communities... No doubt, other man-made means of production and articles of consumption (cattle, tools, utensils, etc.) were personal property and could have been alienated”⁹.

Analyzing property relations among primitive tribes of the Australians and Tasmanians, G. Kunov indicates that among these peoples the common land owned by all members of the tribe was the territory occupied only by them and available to everyone, i.e., each member of the tribe could earn a living on it. And at the same time everyone owned what they had got. What hunters-gatherers gained was not shared by the whole tribe but was distributed according to the certain rules among all its members. Therefore, if someone killed a kangaroo, this animal belonged to him. If there were several hunters, the prey was shared, but not equally: the one whose participation in the hunt was greater could claim for the biggest or the best part of the prey. “All members of the tribe have equal rights of use of the tribe’s common territory... However, what an individual gets on this land by his own labor, whether it’s an animal killed by a man while hunting, roots, berries or shells collected by a woman, represents not a community property but an individual one”. And then G. Kunov makes a remarkable conclusion:

⁷ G. Kunov. *Vseobshchaia istoriia khozyaistva* [The World History of Economy]. In 4 volumes, Volume 1, Moscow, 1929, p. 4.

⁸ C. Dumas. *The Aegean during the Neolithic// History of Humanity: In 8 volumes, Volume 1. Prehistory and the beginning of civilization*. UNESCO, 1994, p. 501.

⁹ V.P. Alekseev, A. I. Pershits. *Istoriia pervobytnogo obshchestva* [History of the Primitive Society]. Moscow, 2004, p. 219.



“No matter how highly evaluated the significance of the land ownership as the main source of livelihood in the primitive stages of economic development is, yet by no means we cannot speak about the “communist” structure of economy or the “absence of any personal property” since all the products that involve any kind of individual labor or efforts are the private property. A repeatedly expressed assertion that the primitive communism was dominant in the original human societies, as if all the members of a public association or a tribe owned all the available items, is mistaken. In the primitive tribes, only the land being a part of the tribe’s territory is in common ownership, but what an individual produces by his own hands and efforts is considered to be his property”¹⁰.

III. Taxes or state. Which is more ancient?

In the evolution process of the primitive communities the individualization of labor and consumption is increasing. But with the isolation of private interests within the tribal communities the needs and requirements shared by all community members remain intact and they can be achieved only by joint efforts. First of all, it comes to protection of the territory, property, income, life and health from external invasions as well as, maintenance of stability and order of the intra-community relations. These costs are public and for their financing the property owners are required to give a part of their incomes to a common centralized fund.

Analyzing redistributive mechanisms in the pre-statist era, N.N. Kradin expresses an opinion that in the chiefdoms such funds could be used 1) for consumption in traditional festivities; 2) for the costs of various community works; 3) as an insurance fund for the mass distribution in lean periods; 4) for personal consumption of the leader, his household, servants and entourage¹¹.

Separation of the public administration functions from the material production requires confiscation of the part of the property of certain families to maintain an emerged bureaucracy, first of all, the leader with his entourage and armed forces. Expenditures on the administrative staff absent in the prehistoric world are the main reason for the emergence of the tax in its modern sense. Thus, with the decline of the primitive society, the “common pot” does not disappear completely but is transformed into the budget and will exist in this form until the present time.

According to some authors, taxation is extra-historical and exists throughout the whole course of human history. Thus, S.B. Glushachenko and S.S. Schepkin note that “the notion of “taxes” as a specific reality is as ancient as the society itself”¹². A Russian economist, T.F. Yutkina writes:

¹⁰ G. Kunov. op. cit. (supra, n. 7), pp. 48-50, p. 64.

¹¹ N.N. Kradin. op. cit. (supra, n. 1), p. 92.

¹² S.B. Glushachenko, S.S. Schepkin. *Istoricheskie predposylki vozniknoveniia nalogov* [Historic Background of Taxes]// *Istoriia gosudarstva i prava* [History of State and Law]. 2007, No. 12, p. 4.



“The fact that the tax is the most ancient phenomenon that have been existing at all times and epochs is indisputable, no matter what forms it had and whatever the definition the science has given it. This shows that the tax is a historical phenomenon and a classic notion. There is no society without taxes, whether it is a tribal or civilized society of the 21st century”¹³.

This position is also shared by many Western authors: “Wherever there is social organisation, there is also tax, unless there is almost total slavery or serfdom”¹⁴. We believe this approach unduly extends the notion of taxation. In our view, initially it was not taxes in terms of their “antiquity” but property relations. Availability of property objectively generates relations on its redistribution in the form of change of material resources from personal to collective ownership. Some forms of such redistribution relations created prerequisites for the emergence of taxes and taxation.

In the science of tax law, there is another approach that uniquely links taxation with the emergence of the state. I believe that the traditional view that the need for the tax arises only from the moment of state formation and, therefore, taxation arose simultaneously with the first states, requires critical rethinking. The need for the formation of public funds existed in the prestate era. These needs were covered by various gratuitous withdrawals, some of which may well be called proto-taxes. In this sense, the state did not create taxes, but only “picked up the baton” from the earlier social systems transforming and adapting long lasted traditional forms of property redistribution.

We consider the history of taxes and taxation to be significantly older than the history of the state itself. Such payments as taxes had appeared at pre-state epoch already. We should admit that “various forms of regular charges, imposts, renders and other payments with taxation nature had appeared long before the establishment of the state in its classical understanding”¹⁵. In this sense, the state “has come” to the well-prepared ground. Redistributing mechanisms providing for the public needs had been present long before the state appeared and in many ways had provided the establishment of the latter having created — in direct and indirect meaning — “nourishing environment” for the existence of the state democracy.

Such withholdings as taxes are possible only when there is a surplus product. It is traditionally thought that the primitive economy allows to satisfy only minimum urgent needs of the community with maximum collective effort of its members. Each new day begins with looking for food. Moreover, the human in this strug-

¹³ T.F. Yutkina. *Nalogi i nalogooblazhenie* [Taxes and Taxation]. Moscow, 2001, p. 12.

¹⁴ G. Morse, D. Salter, D. Williams. *Principles of Tax Law*. London, 1996, p. 22.

¹⁵ I.A. Maiburov. *Teoriia i istoriia nalogooblozheniia* [Theory and History of Taxation]. Moscow, 2007, p. 6.



gle for existence was earning just as much, as he could consume. Thus, at this period no durable reserves are being made, there is no surplus product. In general the primitive community is characterized by extremely low labor productivity, imperfectness of tools, absence of the surplus product. Nevertheless, such interpretation is criticized by modern researchers.

In particular, according to the opinion of the American anthropologist M. Sahlins, the shortage of means, as well as their affluence, is not just a common derivative from the level of technology; the affluence exists only when the available funds are sufficient to satisfy all the wants, i.e., this does not mean that there should be a lot of funds. If the wants are small, they can be satisfied even at insignificant industrial productivity. This is exactly what happened in the opinion of M. Sahlins in the primitive community to which he refers as to the “original affluent society”¹⁶.

Many authors support M. Sahlins’s idea determining that the natives of the original societies having been studied in various parts of the world do not seem to be emaciated by the labor beyond their strength, periods of work in their community are followed by periods of rest, sometimes very long-lasting, and in general it is typical for original hunters-gathers to be confident that they will be able to provide their existence¹⁷. Thus, the affluent product being an important prerequisite of re-allocating relationships of the property is not the exclusive feature of the civilization.

The discovery of such an independent structure in the evolution of human communities as chiefdom, which is a system of intercommunity cooperation with rudiments of hierarchy and material redistribution (sometimes of a tributary type) for the benefit of the chief and his attendants, is not insignificant. Thus, the state appeared from the ground up, but

“...developed gradually out of earlier forms of organization, such as chiefdoms, large big-man conglomerates, or poleis, where existed already social inequality, the obligation to pay tax, the obligation to work for the leaders, and the necessity to obey rules and regulations was. Most important seems to be the fact that already long before the state came into being people lived in well-organized societies, and were accustomed to leadership, rules, taxes, obligations, et cetera”¹⁸.

IV. The historic predecessors of taxes and taxation

Which institutes of the ancient world can be considered as the historic predecessors of taxes? Followed by many experts, we believe an obvious thing, that taxes and taxation as the most complicated social institute have several historic “roots”.

¹⁶ M.D. Sahlins. *Stone Age Economics*. Chicago, 1972.

¹⁷ E. Service. *Profiles in ethnology. A significant revision of a profile of primitive culture*. N.Y, 1963, pp. 38-40.

¹⁸ Henry J.M. Claessen. *Was the State Inevitable?// Social Evolution & History*. 2002, vol. 1, No. 1, pp. 101–117.



Let me emphasize once again that the essence of taxation and, consequently, the notion, features and functions of taxes are evolving along with the humanity. The taxes charged nowadays differ radically from their historic predecessors and it is hardly possible to look for strict similarities. Perhaps the only out-of-history feature of taxation is the obligatoriness of taxes and public purposes for charging them. Moreover, the duty to pay taxes in the process of historical development had been gradually assigned religious and moral-ethic character at the beginning, and only later the legal one. For example, it is the established tradition which obliged the ancient Greeks to make feasible payments for military needs, mostly for the defence of the cities. Nevertheless, we can hardly speak here about voluntariness in the proper sense of this word, while the force of customs and ethic norms having been formed for centuries in traditional societies can be compared with the obligatoriness of the legal norms established by the modern state.

It is well-known that by means of taxation the state unilaterally withdraws the determined part of the gross domestic product into centralized funds to fulfil public objectives and functions. Whereupon, the part of the taxpayers' property passes to the state property. Obligatoriness and support of the state enforcement, unilateral irrevocable character of withdrawals, monetary form, individual gratuitousness, public purposes and other features of taxes, as well as such principles of taxation as the rule of law, generality, equality, proportionality and certainty of the tax law are nowadays reasoned by the doctrine, jurisdiction and are fixed in the legislation of the majority of states in the world community.

If we try to articulate the maximum integrative conception of taxation covering all the known epochs, the taxation in the most general form may be presented as alienation of labor or property which belongs to individuals by the public authorities for its own benefit with the purpose of its further redistribution. Forms of such alienation in ancient times were quite different. Trying to look for the origins of the modern taxation, let us consider the primary forms of property alienation for the public purposes which were applied in ancient times. Such forms had been as of intercommunal, so of intracommunal type.

We consider the most ancient form of such alienation to be *the transfer of the part of obtained foods to the collective property* sanctified by the tradition. Here we proceed from the fact that foods obtained by joint efforts were considered the collective property of those who participated in gaining them. The individual procurement of the original hunter was acknowledged to belong only to him, but he was obliged to share his procurement with the other members of the tribe who were in familial or friendly relationships with him. Such primitive solidarity was of mutually beneficial kind while it guaranteed acquisition of the certain part of food in case of failure of this or that member of the tribe in hunting-gathering.



As G. Kunov has noted, giving characteristics to the ownership rights of the primitive tribes on the example of Australians, Tasmanians, Negritos, Bushmen and Botocudos, the territory of the tribe is a communal property everywhere.

“Each member of the tribe can hunt, gather berries and tuberous plants at this territory as much as he wants. Everything that the man gets at the common territory by his own labor or produces using the materials gathered at its land, is his property. Nevertheless, he is obliged to share the part of his procurement with his relatives living in the same tribe and, according to the tradition, he has to give these or that parts of his procurement to the chief or the old and they are in charge of distributing it”¹⁹.

Most Indian tribes in the North America made common larders where the food got by several families was gathered. Thus, the omaga and mandan tribes in autumn, after harvesting maize and having the big hunt for bison, reserved meat and grain in the *common larders* for the rainy day. If in the times of long-lasting drought or harvest failure the reserves of the big families houses run out, the chiefs distributed the known portions of these common reserves between them.

In the times of early landowners, the institute of common larders became even more consolidated. Here we see the existence of land lots within the redistribution of the tribes' territories with different legal regulation. Some of them remained in the common ownership of the whole tribe, while the others were given to the ownership of certain families. The Indian tribes of the Gulf of Mexico and Pueblo, besides the fields demarcated between the families, had *common external fields*, i.e., such fields which were not divided between families into strips but were the common property of the village and were cultivated together. As G. Kunov points out, the harvest was given in to the granaries of the community and the members of the community received rations from these reserves in the case of harvest failure, flood or war. The storages were made together and were supplied by the common forces of the tribe. There the grain, various fruits, fish, meat of deer, snakes, alligators, dogs and other animals, salted and bloated, were kept²⁰.

According to the opinion of K. Polanyi, the mechanism of redistribution here looked as follows: from the producers the product comes to the individuals with the leading position in the society (at first it was the leader or the chief with his attendants, and later the central power being formed in this or that form), then a part of it returns to the producers in the form of public funds covering the expenditures on the needs of the whole community or to help the poor members of the latter, or in the form of insurance foundation in the case of natural disasters or conflicts with neighbors. As expenditures for the needs of the whole community, the public cost

¹⁹ G. Kunov. op. cit. (supra, n. 7), p. 81.

²⁰ G. Kunov. op. cit. (supra, n. 7), pp. 163-165, p. 193.



of supporting the individuals governing the society should be considered as well, i.e., economic, administrative, ideological and military expenses²¹.

As a special form of redistribution, the *customs of hospitality* widely practiced in many primitive societies should be indicated. According to such customs, a starving tribesman could come to another member of the tribe at any time and to share his food.

A typical feature of the so-called prestige economy is a universally established custom of the ancient world to present each other with *mutual gifts*. Exchange of material goods or services between individuals and whole social groups based on the conditions of equivalence and reciprocity between them contributed to the emergence of stable relationships. Analyzing a number of primitive societies, M. Mauss calls the “give and take” interchange of gifts (the so-called *potlachestvo*) a continuous process²². “Gifts exchange existed as inside the community, so especially outside of it binding the significant circle of communities between each other, and was done as collectively, so individually... By means of gifts exchange marital and other social relationships were consolidated, peace was strengthened, the authority of communities and their leaders was reinforced”²³. The study of gifts exchange as of a universal means of establishing relationships between individuals in the primitive societies has been further developed after M. Mauss in the works of American anthropologists K. Polanyi, G. Dulton, M. Sahlins, etc.

In connection with the primitive state, two kinds of prestigious gifts exchange are distinguished: first, the reciprocity — horizontal interaction suggesting the equality of the status a gift-giver and a gift-giver-in-return; and second, redistribution — the vertical relationship between formally unequal individuals (between the leader and the tribesmen, between leaders of various levels of hierarchy, etc.). The literature provides us with numerous examples of the formation of public funds in primitive communities by means of this kind of gifts and offerings.

N.N. Kradin, referring to the field study of the English anthropologist Isaac Schapera, gives the following example: in chiefdoms of the African Bantu (the Swazi, Tswana, Venda), the community members made regular offerings to their leader. Moreover, they treated special fields the crop from which went for the livelihood of the governor. The gifts, as well as everything else being at the chief’s disposition, was considered to be public assets. According to the Bantu ideas, the leader had to spend everything received from his fellow tribesmen on public needs and gifts, although in reality he used the offerings at his own discretion²⁴.

²¹ *Istoriia pervobytnogo obshchestva. Epokha klassoobrazovaniia* [History of the Original Society. The Epoch of the Classes’ Formation]. Moscow, 1988, p. 146.

²² M. Mauss, *The Gift. Forms and Functions of Exchange in Archaic Societies*. Norton library, 1967.

²³ V.P. Alekseev, A.I. Pershits. *op. cit* (supra, n. 9), p. 220.

²⁴ I. Schapera. *Government and Politics in Tribal Societies*. London, 1956, pp. 99-115.



It is remarkable that in ancient Russia, the first historical tax withdrawals were often called gifts. According to the opinion of the Russian explorer I.M. Kulisher, the gifts of the residents to the knyaz are (along with the contributions) the prototypes of taxes, gradually turning from the voluntary offerings to the obligatory tributes²⁵.

An interesting form of property redistribution can be observed in the Ancient Greece, mostly in Athens. We speak about the liturgies here — the voluntary contributions of wealthy citizens for the financing of the public needs (roads construction and maintenance, holiday events including theatrical performances and sacrifices, etc).

Another form of property redistribution in the ancient world was *religious sacrifices* which at first were made directly to the gods to get their favor and later to temples and priests as the mediators between the gods and people. This is based on a superstitious belief of the self-consciousness of our ancestors that only a few are endowed with the gift of communicating with the otherworldly forces. H. J. M. Claessen gives the following example: the Southeast Asian Kachin believed that a man who produced more food than others and because of this could hand out more than others had good connections with the gods, the spirits or the forefathers. When his good fortune remained, people started to give the man small presents, in return for his blessings. In this way — and when his agricultural luck continued — he could become a sacred leader and the gifts became obligatory²⁶.

As pointed out by V.S. Sergeyev, there was no single form of ownership or division of labor in the Greek cities which had not been taxed in favor of some sanctuary. At the foundation of cities and land distribution, the “holy land” was always allotted²⁷. Fruit gathering, animals breeding, inheritance, marriage, a successful game, distribution of slaves — all these cases were the reason for deductions from a certain part of the income to the temple.

“Thus all the tithes of the land, of the seed of the land or of the fruit of the tree, is the Lord’s; it is holy to the Lord”. Many authors call this very *tithe* entrusted to Moses by the Lord in the sacred commandments at the Mount Sinai the precursor of taxation. Thus, C. Heuser, for example, writes:

“The tax and the victim have much in common and for millennia have been one and the same charge, namely the charge which went to the deity, the temple, the priests, the king or ruler. One of the archaic forms of taxation was the sacrifice”²⁸.

One should not think that the sacrifice was based solely on a voluntary basis. The sacrifice was an unwritten law, and thereby acquired the features of compulsory

²⁵ I.M. Kulisher. *Ocherki finansovoi nauki* [Sketches of the Science of Finance]. Petrograd, 1919, p. 69.

²⁶ Henry J.M. Claessen. op. cit. (supra, n. 18), p. 110.

²⁷ V.S. Sergeyev. *Istoriia Drevnei Gretsii* [The History of the Ancient Greece]. Saint-Petersburg, 2002, p. 296.

²⁸ C. Heuser. The victim and the tax. From the antiquity to the present times// Everything started with the tithe: these many faces of the tax world. Moscow, 1992, p. 39, pp. 42–43.



payments for general needs. Summarizing the position described above, V.G. Panskov and V.G. Knyazev come to the conclusion:

“One of the embryonic forms of the tax is the sacrifice. In many ancient states the biblical tithe was widespread. Gradually sacrifices get regular nature, become a permanent source of revenue for churches, priests, nobles and sovereigns”²⁹.

The simplest means of non-economic property expropriation in the ancient world was *military looting* which was an episodic and disordered way of collective alienation of the surplus (and often necessary) product in the defeated tribes and peoples. Is militancy innate, natural and biological feature of the human or is it a product of socio-economic development? Notwithstanding many centuries of discussions regarding this issue, most modern researchers reject the attempts to look for the origins of the human violence in biological hereditary categories, especially when it comes to collective forms of violence as a kind of general characteristic of the human nature. History and comparative anthropology show that people are fighting not because they need to satisfy a certain instinct, but because their interests come into conflict with the interests of others. The definition, nature and relative value of these interests are specified by cultural factors. Anyway, the history of the war as a phenomenon is very ancient, deeply rooted in the primitive state.

It is significant that in the conditions of the primitive state intertribal conflicts were the element of the struggle for existence and did not pursue any economic enrichment. The reasons for military actions here, as a rule, were blood vengeance, social prestige, religious motivation (for example, “headhunting”). Up to the transition to the generating economy and, accordingly, to the emergence of surplus production (the surplus product) wars were accompanied by a complete or partial destruction of the enemy, its settlements, sometimes — the capture and adaptation of the captives (mainly children and women) who were made full-fledged members of the winner-tribe.

Military looting as a form of individual and collective enrichment occurs “after the appearance of surplus production and material savings in the society resulting from it, i.e. wealth”³⁰. Now the main purpose of the conquerors becomes the spoils of war, including the items of luxury and consumption, natural resources, livestock, slaves, hunting lands, etc. The protostate formations were, as a rule, extremely aggressive institutions aiming at the endless wars with their neighbors. The war becomes a powerful factor of politic genesis. In his well-known saying Karl Marx calls the states of the Ancient Orient “the agency for robbing its own and other peoples”. A typical feature of the army of that time becomes “self-sufficiency” through military plunder.

²⁹ V.G. Panskov, V.G. Knyazev. *Nalogi i nalogoblazhenie* [Taxes and Taxation]. Moscow, 2003, p. 53.

³⁰ I.Ya. Froyanov. *Rabstvo i dnnichestvo u Vostochnykh Slavyan* [Slavery and Tribute Payments among the East Slavs]. Moscow, 1996, p. 273.



The consequent form of the collective alienation of the surplus product is the *contribution* which differs from the direct robbery by being charged as a flat payment under the threat of military invasion or immediately by the results of the invasion. The payment of contributions is based, as a rule, on the agreements between the conquerors and the defeated. It seems that most of the time contribution played the role of a kind of a compensation being charged according to the formula “peace in exchange for money”.

Tribute payments are a special type of exploitation, consisting in a regular alienation of the surplus product by the winners from the defeated, but mostly not having lost their former economic and social protestary structure of the communities. Tribute payers had their own, not belonging to the recipients of the tribute means of production and operated by non-economic compulsion, which did not extend to individuals, but to the whole community. The tribute was at first received by the whole community, but over time this right was increasingly assigned to the ruling top.

Originally the tribute was taken in the form of natural products, slaves, money from the defeated tribes, and only later from the members of the own tribe. Thus, already in the 1st century A.D. the Slavs paid their chiefs special tribute which made one hundredth of each family’s property. The old Russian chronicles use the term “dan” (tribute) in the meaning of the military contribution which the dependent Slavic tribes paid to their conquerors: in the North — to the Varangians, in the South — to the Khazars. The tributes were imposed on all conquered tribes, notwithstanding whether they were Slavic or not, by the first Russian dukes. The typical feature of the tribute which differs it from the contribution is its regular (mainly annual) nature. Later the tribute becomes a regular charge taken from the people.

V. Conclusion

Thus, the property in one form or another is immanent throughout the entire human history. We believe that the history of taxes and taxation to be significantly older than the history of the state itself. Such payments as taxes had appeared at pre-state epoch already. Availability of property objectively generates relations on its redistribution in the form of change of material resources from personal to collective ownership. Some forms of such redistribution relations in the prestate era created prerequisites for the emergence of taxes and taxation. In this case, the taxation in the most general form may be presented as alienation of labor or property which belongs to individuals by the public authorities for its own benefit with the purpose of its further redistribution.

Note that the issues concerning the prehistory of taxes and taxation are debatable and are mainly built in the form of research hypotheses. If we take as a basis the



assumption that the ownership relationships accompany all the known human history, then the prototypes of taxation are mechanisms of property redistribution of various types which appear in the primitive state already. Many of them remained far in the past, others continued their existence and left their historic imprint, and some have transformed into taxes existing nowadays.

