

Article 9 – Taxation, a window into human history

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“The arrears of taxes which lay on the peoples of Egypt, he (Ptolemy V) remitted, an amount immense, how much is not known.”

These words are etched into a large piece of granite that were inscribed over 2,200 years ago in Ptolemaic Egypt and which now sits pride of place at the British Museum in London. The Rosetta stone, as it is known, is one of the most significant archaeological discoveries of the last few centuries. Of course its importance lies not so much in its message, but the fact that the message was inscribed in three languages including Ancient Greek and Egyptian hieroglyphics, allowing archaeologists to finally decipher the latter and better understand the life of the ancient Egyptians.

Yet the message on the stone illustrates something else – the indelible link between taxation and the development of civilisation. The stone was inscribed at a turbulent time for Egypt – returning soldiers had commenced a war against the young King, in large part due to the excessive tax burden and forceful nature of the Greek tax collectors. As part of the peace deal the King announced a general forgiveness of tax debts.

The biggest beneficiaries of Egypt’s new tax system were the priests and temples of the kingdom. Whilst in ancient times they had once enjoyed general immunities from taxation, this immunity had eroded over time. The restoration of these immunities were inscribed into stones like the Rosetta stone and placed in the temples – a reminder to any over-zealous tax collector of the King’s proclamation.

It is of little surprise that the Rosetta Stone is a tax document. Indeed, a large portion of all ancient documents are tax records of one kind or another. All governments needs to find ways to fund themselves and to develop their countries – and how they do so (who they tax, how much they tax) can tell us so much about the history of those people.

If you wish to have your say on the future of PNG’s Tax system, please contact the Tax Review on info@taxreview.gov.pg, (675) 325 5977 or visit the website www.taxreview.gov.pg.