Book reviews are challenging as they force the author to compromise and significantly condense. Reviews of books containing a collection of articles are even more demanding as such collections contain even a broader variety of topics and ideas that need to be abridged. I will attempt to do my best.

To begin with, I have read every single page of the book. This is a good sign! The book is split into five sections:

1. Conceptions of justice
2. Social provision
3. Citizenship
4. International
5. Justice and procedure

However, the introduction by Dominic de Cogan, which is outside of these five parts, is a must-read for every scholar who does research in the area of justice and taxation. Under the title *Mapping Tax Justice Arguments*, he provides a concise and comparative overview not only of the fourteen articles that are part of the book but also of the topic tax justice in a broader context.

I will refer to some of the articles in the following, although I cannot discuss all of the contributions in detail. However, my selection should not be understood as a qualitative selection of the best articles.

In the first part on the conceptions of justice, the book contains three articles focusing partly on the definition of tax justice. Of particular interest is Matthew Ward’s contribution on the principle of natural justice in Sir William Petty’s *Treatise of Taxes and Contributions* of 1662. It shows how tax justice arguments were constructed at that time, in this particular case in favour of excise. For instance, it was highlighted by Ward that, in the seventeenth century, a common argument was that the tax burden should be aligned with one’s consumption in order to achieve natural justice. This is, of course, fascinating to read in the current period in which the narrative seems to be that net income taxes are best for achieving tax justice and taxes on consumption appear to be unjust due to their regressivity. In the second article, Sonja Dusarduijn and Hans Gribnau review the question of how conflicting conceptions of tax justice should be balanced. Lastly, Emer Hunt focuses on the use of the term fairness in recent political debates in the United States and also in Europe. She emphasizes the problem of using the term tax fairness in a variety of forms in political debates by, at the same time, even introducing such an ambiguous term into legal documents such as the Anti-Tax Avoidance Directive (ATAD). This will indeed be a challenge for courts in the future.

In the second part on social provision, the book contains two articles written by Åsa Gunnarsson and Derien Shanske. Shanske focuses on the interaction of spending decisions, in particular concerning the most essential public goods, and the design of a tax system. His position (in very simplified terms!) is that the details on how a state finances its costs (i.e., how a revenue system is structured) are of secondary importance if a state is not even able to provide some essential public goods, i.e., framework goods in his terminology. The ways that we finance these goods might be confusing or morally second-best options but still better than not financing these framework goods at all.

Gunnarsson’s contribution highlights the weaknesses of past tax policy reforms when it comes to considering social, economic, environmental, institutional/cultural, and equality concerns. She emphasizes the fact that growth-oriented tax policy reforms might have had detrimental consequences such as an increase in income inequality within EU countries. I would particularly agree with one implicit argument in her analysis which is that we cannot design tax policies by simply focusing on the structure of one particular tax. A multi-tax world,
as is the case in all European countries, is very complex especially concerning the attribution of the effective tax burden among the various members of a society. Nevertheless, in these circumstances, it is key that we at least try to understand such complexity when suggesting policy amendments and not just simply focus on the efficiency effect of one particular tax.

The third part contains two articles on citizenship. Yvette Lind highlights a well-known but so far not yet well-analysed problem of a divergence of social, fiscal, and political citizenship. In particular, the fact that there is significant cross-border mobility has led to a situation in which there is a considerable percentage of people who are part of a society and also have the obligation to pay taxes in such a society but these persons have no voting rights. This leads to a status quo in which:

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\text{political citizenship takes precedence over both social and fiscal citizenship.} \quad [2]
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Only the future will show how states address such a systemic issue. The second contribution of Henry Ordower focuses on both capital and personal migration that is effectuated by taxation. His contribution also accords with some of the arguments of the aforementioned contribution of Gunnarsson: the fact that tax competition has been significant regarding the taxation of capital income might have increased inequalities. This is certainly a key question for tax reforms around the globe. It concerns whether it is still justified to apply lower tax rates on capital income (including capital gains) than on labour income. Should both types of income be treated equally (or even the other way around, i.e. whether capital income should be taxed at a higher rate)

In part four, the focus is on the international perspective of tax justice. This has been a widely discussed topic in the past five years, inter alia, brought about by the Base Erosion and Profit Shifting (BEPS) Project and its assumption that multinationals should pay more taxes in order to achieve global justice. This part contains three articles, and all of them would require a separate in-depth review as they all contain very strong positions that should definitely influence both academic literature and policy decisions in the future. One common element of all three contributions of Tsilly Dagan (Re-Imagining Tax Justice in a Globalized World), Ivan Ozai (Between Legitimacy and Justice in International Tax Policy) and Dirk Broekhuijsen and Henk Vording (What May We Expect of a Theory of International Tax Justice?) is the fact that, in the current international tax policy debate (but presumably also in parts of the academic debate), there is a lack of stringency in the argumentation about tax justice and, more generally, a lack of debate about terms such as justice, global justice, or distributive justice. Personally, I find it frustrating that we still hear sentences like, ‘concerning tax justice, everyone has a different perspective’ and, therefore, it seems that we should not discuss tax justice academically because this is everyone’s personal decision. I strongly believe, however, that the opposite is true, and this is why the three contributions are so important. One rather extreme example is the Inclusive Framework and its ‘Legitimacy-Justice Fallacy’ as it is referred to by Ozai. The focus of the OECD seems to be to design a legitimate decision-making body and, by doing so, circumventing the tax justice debate as indicated by Ozai. Of course, there are procedural theories of justice, however, these theories also require a skeptical evaluation of arguments in favour of and against a certain political decision. This is largely missing particularly regarding the question of distributive justice in the current international tax policy debate. The three contributions in part four are important essays that are very helpful for influencing the current politically biased debate in a fruitful manner.

The last chapter contains four articles on justice and procedures in their broadest form. It begins with a contribution of Christiana HJI Panayi and Katerina Perrou on enhanced cooperation among tax authorities and the protection of tax payers rights in the EU. In another section, Benjamin Walker then assesses the risk and possibilities associated with new wave technologies. He outlines how these technologies can reduce the compliance gap, increase legal certainty, and lead to efficiency gains and, by doing so, how they can increase tax justice. He also addresses the risks created by these new technologies if they are used by the administration. Partly linked to such a debate is the contribution of Jane Frecknall-Hughes, Nashid Monir, Barbara Summer, and Simon James. Theses authors examine data from ‘Tax Help for Older People’, a charity assisting older
individuals belonging to the lower income percentiles in the United Kingdom. Accordingly, it is evident that older people have problems with an overly digitalized tax filing and assessment procedure. All of us arguing for a more digitalized tax filing and assessment procedure should not underestimate the impact on older members of society. The contribution of Frecknall-Hughes et al. definitely helps us to better understand at what price such digitization might come for the older generation and how an exclusion from the tax system can be mitigated.

In his contribution, Richard Thomas provides the reader with an in-depth analysis of whether the procedural framework of the Tax Chamber of the First-tier Tribunal in the United Kingdom can be understood as an improvement compared to previous arrangements. Even with no knowledge of the UK judicial system, the article provides interesting insights into the relationship between procedural frameworks and the success that tribunals have. I want to particularly highlight the fact that the majority of appellants are litigants in person. This might be a major difference compared to other jurisdictions and, therefore, particularly interesting also for readers outside the United Kingdom.

As I have seen in many other projects on tax justice, the topic is essentially an exchange of ideas and a critical review of the strength of one’s argumentation. Having this in mind, the book indeed contributes to such a debate and offers new perspectives in a well-structured form.

I would fully agree with de Cogan in his introduction that the tax justice debate requires pragmatism and not perfection. The goal is to do better, and the book will bring us several steps further to achieve a better tax world. I hope many scholars and policy makers will incorporate the various ideas in the book!

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Footnotes
1 I am, of course, not judging here whether VAT systems are indeed regressive.