

The Gospel and the rich: theological views of tax

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Executive summary

The aim of the first part of this report is twofold: to demonstrate how the issue of taxation finds a natural place within Christian Aid's overall theology of development, and then to look more closely at some of the details of that theology as it relates to tax.

The framework of relational theology, derived from St John's Gospel and informed by the work of Karl Barth and others, emphasises the importance of good relationships between human beings – our response to Jesus' command to love our neighbour – on the model of the relationship between God the Father and God the Son, into which all Christian people may enter. In the case of taxation we are dealing with relationships between rich and poor that have an added complexity because they are mediated by the state. Such relationships are further complicated where we are dealing with companies rather than individuals, and where those companies relate to a foreign state rather than their own home nation.

Christian views of the state are considered in chapter 2, including the case of one state seeing itself as uniquely privileged by God, which is reflected in American 'empire theology'. The practice of tax avoidance within the secular state is contrasted with attitudes consistent with the Kingdom of God, where paying tax may be equated with showing love for our neighbour.

Tax avoidance is symptomatic of unjust or broken relationships, whether this takes the form of exploiting legal loopholes, failure to disclose profits, or tax agreements between governments and foreign investors that result in a country being denied the royalties it is owed. The latter is illustrated by the case of Zambia and its mining tax.

Where relationships are established between people and states, it is important that they are closely monitored, a role that in the developing world often falls to churches and campaigning organisations. The case

of Bolivia shows how tax revenues have enabled pensions to be provided for older people, as well as measures to improve children's health and education. But while it is to be hoped that collecting tax revenues should lead to governments being more accountable to their people, this is not necessarily the case.

Finally, chapter 5 argues that the tax issue highlights the importance of a theology that does not exclude the rich from salvation. The Gospel of Luke in particular reveals Jesus' concern for rich people as well as for poor, and relational theology must reflect this.

The second part of this report reproduces a theological paper presented by the Revd Angus Ritchie at a seminar held in Christ Church Oxford in October 2008, which was an important stimulus to some of Christian Aid's thinking on tax and theology. The paper offers further insights into the way in which we view the state, it considers the relationship between theology and private property, and concludes with an assessment of the importance of mutuality as an expression of trinitarian theology.

Part I: Theology, tax and Christian Aid

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1. The place of tax in Christian Aid's theology of development

'We cannot study to ruin our neighbour's trade in order to advance our own.'

John Wesley (sermon, 1760)

Introduction

Wesley's lively, though somewhat wordy, sermon entitled 'The Use of Money' has a distinctly contemporary ring to it. It is an argument for doing the maximum amount of work while doing minimal harm, either to oneself (by overwork) or, crucially, to one's neighbour. Money, Wesley claims, is 'an excellent gift of God, answering the noblest ends. In the hands of his children it is food for the hungry... By it we may be a defence for the oppressed'. The problems lie in how money is acquired and how it is used, a subject, says Wesley, that is 'largely spoken of... by men of the world, but not sufficiently considered by those whom God hath chosen out of the world'.

As an organisation that depends on its supporters making 'good' use of their money, Christian Aid is committed in turn to using that money to benefit people who may be hungry or oppressed as a result of poverty and injustice. But the ultimate aim of such work is to remove the causes of oppression, the lack of opportunity that keeps poor people poor, to make the need for aid redundant.

One significant way to advance this aim has to do with Wesley's concern 'not to ruin our neighbour's trade in order to advance our own': helping to ensure that poor countries are not denied the tax revenue that is due to them from the activities of overseas companies, and that should ultimately remove their dependence on international aid.

Campaigning on tax issues is not an add-on to Christian Aid's core theology. Rather, it is an inevitable consequence of it, and one that will pose a challenge to our individual supporters and to the churches, who are likely to be just as disinclined to talk about such matters as they were in Wesley's day.

The first section of this report is not therefore about creating a new 'theology of taxation'. Instead, it will first examine

the place of tax within Christian Aid's overarching relational theology, and then discuss those aspects of theological relationships that are particularly relevant in the context of tax and development.

Theology and development: the key strands

(i) Relational theology

The theology underpinning Christian Aid's work can be set out in terms of relationships.¹ The ancient covenant relationship between God and his people in the Old Testament, and the revelation in the New Testament that Christians are 'in Christ' who is in turn 'in the Father' become by implication a model for relations between human beings themselves. So, for example, a challenge to development such as the HIV crisis demands that we recognise our own one-ness with those affected – individuals and communities alike – and respond accordingly.

Imperfect or broken relationships between ourselves as human beings and between us and God results in unjust behaviour towards one another and a damaged relationship with God, who in the Judaeo-Christian tradition is consistently characterised as just. The Song of Moses in Deuteronomy 32 reflects God's just nature and Israel's brokenness: 'A faithful God, without deceit, just and upright is he; yet his degenerate children have dealt falsely with him' (Deuteronomy 32:4-5).

Much of the work of development must, then, be seen in terms of the restoration of large-scale relationships, which includes removing inequality and injustice from the relationship between North and South, and challenging the social structures that risk creating fresh injustices. And the climate change crisis with its unjust consequences for poor people demands the healing of yet another relationship – that between human beings and the created world.

A complicating factor is where we depend on the state to mediate our relationships with those neighbours of ours. Not only does this introduce a new and different relationship, but the state itself is as prone to failure as individuals are. Deuteronomy shows us a right relationship between rich and poor, as farmers leave their surplus produce for the disadvantaged, rather than accumulate crops for which they have no need. We leave it to the state to do that for us: to collect our taxes (that is, some of the income that we have available over and above our immediate needs) and to use them both for services that are available to everyone and for redistribution to those in greater need, mainly at home but also to a small degree overseas.

Our relationship with the state needs therefore to be maintained if we are not to damage or break our relationship with our fellow human beings. But in addition the behaviour of the state has to be monitored, both in relation to the nature of taxes that it imposes, the relief from taxation that it offers, and the use it makes of tax revenue.

It is here where the benefits of direct taxation are demonstrable. Governments dependent on their citizens for tax revenue are more likely to act in the interests of their citizens.²

Our lives as social beings in a world of 6.5 billion people are therefore much more than immediate interpersonal relationships. The question 'Who is my neighbour?' is many times more apposite today than when it was put to Jesus by a lawyer (Luke 10). The parable of the Good Samaritan that is Jesus' answer to that question offers the then startling insight that your neighbour who shows love to you may well be a despised outsider. Our neighbour in the 21st century may live in a country in which we have no interest; he or she may suffer hardships we do not care to imagine; our neighbour's customs, religion and culture may be totally alien to us. And in today's context the biblical command to love our neighbour is a very demanding one. We cannot water down love to the extent that it is no more than mere goodwill. Loving one's neighbour demands action. Here, the idea of community is important, because action is undertaken in and by communities, and this in itself is a focal point for Christian unity.

(ii) The nature of sin

If restoring relationships is a necessary part of removing injustice, the breakdown of those relationships, reflected in the lack of justice, is, theologically speaking, where sin lies. And this is the case whether we are thinking of individual acts or a community-wide sinfulness. The term 'structural sin' refers

to human beings acting together in a way that amounts to collective irresponsibility. When it seems that everybody behaves in the same way, or unquestioningly accepts the same kind of behaviour, the impulse to question one's own behaviour very quickly dies away and is replaced by a feeling of powerlessness. Early responses to initiatives on international debt or climate change were indicative of this: a view (that is not beyond challenge) that this is how things are and there is nothing anyone can do to change it.

Walter Rauschenbusch, a key figure in the development of the Social Gospel movement in the early 20th century, argued that sin is essentially selfishness (which is most often why relationships fail). In 1918 he wrote: 'Sin selfishly takes from others their opportunities for self-realisation in order to increase its opportunities abnormally'. Rauschenbusch's conclusion was that the policy of most nations is 'shaped so as to make such a sinful condition easy and perpetual'.

So the task of Christian Aid – and of course the churches – is to challenge the sinful selfishness that leads to broken relationships between individuals, communities and nations, and to be a prophetic voice calling for the healing of such relationships. The opposite of selfishness in this context is not so much selflessness – since selfless behaviour by its very nature tends to pass unacknowledged – as mutuality:³ people and communities working together to mend relationships and challenge the behaviour that has caused their breakdown.

The tax issue

It follows from all this that the avoidance of tax, just as much as the illegal evasion of tax, constitutes a wrong or broken relationship between people and state, as does the failure of a state to collect the tax that it is owed. The fact that probably the majority of individual and corporate taxpayers do not see tax avoidance in these terms is an instance of the structural sin referred to earlier.

The theological terms used above to encapsulate the thinking that drives Christian Aid's work have the advantage of enabling us to address issues which have no precise biblical precedent, such as HIV and AIDS and climate change. There is after all much more to the HIV crisis than sickness, much more to global warming than good stewardship of nature. And there is more to paying tax (or not) than a routine obligation to the state. Nonetheless it is also important in Christian ethics to incorporate the insights of biblical theology: to consider in particular the actions of Jesus – for example challenging lives

based on the acquisition of wealth (see further, pages 18-19) – as well as the wider biblical context from which, ultimately, relational theology is derived.

Setting aside the particular case of taxes relating to religious practices, such as the temple tax that appears from time to time in both the Old and New Testaments, the Bible has little to say on taxation for non-religious purposes. One example in the Old Testament is the tax imposed by King Jehoiakim. Faced with huge financial demands from the Egyptian Pharaoh, the king taxes people proportionately: 'He exacted the silver and the gold from the people of the land, from all according to their assessment' (2 Kings 23:35). This is more likely to have been a pragmatic decision, seeking wealth from those most able to provide it, than a social model, but it was very much in the community's interest to conform, given the Pharaoh's previous record of violence against the kings of Judah.

In the Old Testament, the concept of taxation as a means of redistributing wealth is seen in terms of physical goods rather than monetary profit. The ancient commands in Deuteronomy 24 have to do with leaving harvest surplus in the fields for the benefit of 'the alien, the orphan and the widow' (vv 19, 20, 21). In other words, once people's basic needs are met, a system for providing for the disadvantaged comes into play. Conversely, appropriating this tax in kind from those unable to afford it is roundly condemned. So the prophet Amos vents his fury on the unjust people of Israel: 'You trample on the poor and take from them levies of grain' (Amos 5:11), actions that will incur bitter punishments.

In the New Testament, the emphasis is more on attitudes towards taxation and the duty of Christians to pay taxes levied by the state, than on the nature or purpose of those taxes. Jesus' injunction 'give to Caesar the things that are Caesar's and to God the things that are God's' (Mark 12:17) is routinely quoted in this context, although it is not always accorded its full significance.

The question put to Jesus, 'Is it lawful to pay taxes to the emperor?' is not an academic one – it was a burning issue. The tax in question was the hated poll tax, imposed by the Romans in AD6 when Judea became a Roman province, and it had already been the cause of a bloody revolt.⁴ If Jesus had said no, he would have laid himself open to charges of political agitation; if he had said yes, he would have alienated the people. Using the visual aid of the Roman silver coin bearing Caesar's head (and surprisingly the Jewish leaders seemed to have one on them even though it was considered offensive), Jesus' reply

was that the Roman government had a legitimate demand on people's income. But much more important are the demands of God.

A similar point is made by Paul in Romans 13:7: 'Pay to all what is due to them – taxes to whom taxes are due, revenue to whom revenue is due... honour to whom honour is due'. Paul's train of thought is interesting, as he continues: 'Owe no one anything except to love one another; for the one who loves another has fulfilled the law... Love does no wrong to a neighbour; therefore, love is the fulfilling of the law' (Romans 13:8, 10). So here too the honouring of social obligations, in particular the payment of tax, is set in the context of love for our neighbour.

Conclusion

The tax issue does not, therefore, change Christian Aid's basic theology nor demand a new one. Instead it helps us to refine it, by exploring other details relating to social justice within the framework already outlined. So where we have argued for a prominent place for communities in bringing about change, we need to think about the role of taxation in building communities and in promoting social justice. Where we have emphasised the importance of our relationship with the natural world, we need also to look at how natural resources, including mineral resources, are used and distributed.

The concept of sin as the breaking of relationships in pursuit of selfish aims carries within it the possibility for redemption. Revelation 21 talks about a renewed earth ('I am making all things new', v 5), a passage that Martin Luther King was referring to when he said: 'God grant that we will be participants in this newness and this magnificent development. If we will but do it, we will bring about a new day of justice and brotherhood'.

2. Relationships with states: kingdom versus empire

‘The Kingdom of God is about the will of God for this earth here below... It is about the transformation of this world into holiness, not the evacuation of this world into heaven.’

John Dominic Crossan, *God and Empire: Jesus against Rome then and now*.⁵

Worldly kingdoms and empires don't get a good press in the Bible. From the fall of the great empires of Old Testament times (Assyria, Babylon, Persia) to the predictions of disaster for Rome in the New Testament, it is clear that ungodly superpowers are viewed as the special objects of God's wrath. This is not so much because of their immense wealth as because of their deliberate rejection of God, which, with a terrible inevitability, leads to the misuse of their wealth and the abuse of their powers. What is worse, their way of life spreads to other nations as well:

Fallen, fallen is Babylon the great!
It has become a dwelling place of demons...
For all nations have drunk of the wine of the wrath of her fornication...
and the merchants of the earth have grown rich from the power of her luxury.
Revelation 18:2, 3

This is a process that could well be understood as an aspect of structural sin. Indeed Crossan defines empire as ‘the normalcy of civilisation's brutality’.⁶

The Gospels tackle such problems indirectly but effectively. While commending proper obedience to the authorities of the secular state, Jesus' teaching on the Kingdom of God (or the Kingdom of Heaven – the two are synonymous) advocates a very different model. That Kingdom, as described particularly in Matthew's Gospel, is characterised by a way of life that follows from Christian teaching on love and justice, and, crucially, it is already in existence, begun by Jesus himself and developed by his disciples past and present. God's kingdom is one where God is on the throne, not Caesar (or any subsequent monarch or president); it is one which, as Crossan says, is dedicated to transforming this world in the here and now. This present kingdom represents the hope expressed in Revelation 21:3: ‘The home of God is among mortals’.

So to those who ask, ‘Is there taxation in the Kingdom of God?’, the answer is yes. But it is taxation in a purer form, where all who are liable contribute an equitable amount, and where tax income is used to best effect in the provision of public services and in care for the vulnerable.

In terms of relational theology, the role of the state is to institutionalise relationships which it would be impracticable to pursue at an interpersonal level. So we give the state the power to establish relationships on our behalf. In a 21st-century

democracy, it is the state that maintains a relationship with people who are poor or disadvantaged, through the payment of social benefits; it is the state that cares for the sick through its health services or meets the social and health needs of its prisoners. In virtually all the care-giving duties listed in Matthew 25, the state plays the part of the righteous. In a well-functioning system, individual care givers need only intervene where the state falls short.

It is the payment of taxes by the comparatively rich that enables the state to maintain such relationships. But taxation has another role that follows from this: in a democratic society it should enable citizens to hold the state to account. So if the state is perceived to be misusing taxation, failing to provide the services for which tax is levied, or over- or under-charging its citizens, the democratic process enables taxpayers to demand that their leaders are removed. Ideally, the state's failure to establish certain relationships between and on behalf of its citizens can be rectified by the citizens themselves.⁷

The reality is, however, more complex. The state, with the support of its citizens, may offer tax incentives in return for certain types of behaviour, such as supporting charities (through Gift Aid schemes or similar) or saving for retirement (through private pension schemes). Arguably in such circumstances this strengthens the relationship between the state and the individual, as the latter takes on some of the duties, such as charitable provision, that might otherwise belong to the state.

The state is also responsible for relationships beyond its borders. The provision of overseas aid enables the state to reflect the vision of St Paul in 1 Corinthians 12, albeit in a way that is partial and flawed. Paul uses the metaphor of a human body to describe the worldwide Christian church, such that when one part of the body is hurt, the whole body suffers pain. It is an ideal that the church itself spectacularly fails to live up to. Yet it remains crucially relevant if we are to take seriously the cliché of a global ‘community’. If people in Zimbabwe, or Burma, or the Middle East are suffering, then the state with its responsibility for emergency aid is to share their suffering and respond with appropriate assistance. The state handles relationships that it would be quite impossible for individuals to handle, however well resourced they might be. And this is only possible through effective taxation.

The distraction of empire theology

‘What is it for God to plant a people?’ asked the 17th-century preacher John Cotton rhetorically in his address

to Puritans about to sail for America. And his reply: 'What [God] hath planted he will maintain, every plantation his right hand hath not planted shall be rooted up, but his own plantation shall prosper and flourish.'⁸

From the beginning, America's Founding Fathers saw the new world as a new Jerusalem or a new Israel. Like the unfortunate Canaanites of Old Testament history, America's indigenous peoples were there only to be converted or to be driven off their land. The arrival of the Puritan settlers heralded the rise of a new state, or empire, one that they saw as 'planted' or chosen by God.

America's view of itself as a divinely appointed power is echoed in today's so-called 'empire' theology. This is no longer empire as the object of divine wrath. Now it is seen as God's instrument, engaging in a contemporary version of the Crusades in a fight against hostile powers and infidels. In this view, America stands alone; Europe is considered too secular to engage in such a struggle, although past US presidents have not drawn back from seeking European cooperation in their conflicts.

More than this, though, empire is a way of life, a way of thinking: 'Empire seeks to extend its control as far as possible; not only geographically, politically and economically – these factors are commonly recognized – but also intellectually, emotionally, psychologically, spiritually, culturally, and religiously.'⁹

This means that, as Rieger acknowledges, theology is 'a natural part of empire'¹⁰ and theologians need to be able to recognise it as such. It is a theology that Jim Wallis has described as 'more American civil religion than Christian faith'.¹¹ For if one state considers itself divinely appointed, where does that leave the rest of us? Is the Kingdom of God to be found only on one side of the Atlantic? Must we accept the American way of ordering its internal relationships – between rich and poor, between just and unjust – as beyond reproach because our theological thinking has already been done for us?

If one state has such a view of itself, even if it is a minority view within that state, there will be consequences too for its relationships with other states. Some might point to unfair trade rules that benefit the superpower, while at the same time trying to impose that power's value system on its weaker partners. Others, such as Joseph Nye, point to 'soft' power, where other states simply want to emulate the example of this New Jerusalem of economic and political liberty, and need no coercion to adopt a similar model.¹²

The very assumption that a nation can take on the kind of task that some would attribute to America is challenged by Jim Wallis:

In Christian theology, it is not nations that rid the world of evil – they are too often caught up in complicated webs of political power, economic interests, cultural clashes and nationalist dreams. The confrontation with evil is a role reserved for God, and for the people of God when they faithfully exercise moral conscience. But God has not given the responsibility for overcoming evil to a nation-state, much less to a superpower with enormous wealth and particular national interests. To confuse the role of God with that of the American nation, as George Bush seems to do, is a serious theological error that some might say borders on idolatry or blasphemy.¹³

So while we may want to dismiss empire theology as an irrelevance, it is important to remember that we are dealing here with a powerful religious lobby whose idea of justice may not be our idea of justice, and whose approach to political issues may be very different from our own. As Wallis puts it:

Once there was Rome; now there is a new Rome. Once there were barbarians; now there are many barbarians who are the Saddams of this world. And then there were the Christians who were loyal not to Rome, but to the kingdom of God. To whom will the Christians be loyal today?¹⁴

Structural sin and the state

The devil took Jesus to a very high mountain and showed him all the kingdoms of the world and their splendour; and he said to him, 'All these I will give you, if you will fall down and worship me.'

Matthew 4:8-9

The third temptation of Jesus acknowledges the power of empire. If Jesus had had 'all the kingdoms' under his control, his mission would, at a stroke, have become universal, his name would have commanded respect across the known world. Jesus' reply to the devil encapsulates the danger inherent in this approach:

Jesus said to him, 'Away with you, Satan! For it is written, 'Worship the Lord your God, and serve only him'.

Matthew 4:10

Serving God means acknowledging the rule of God in his kingdom, and rejecting both the power of Satan and the model of secular rule. It is a matter of debate whether or not the two are to be understood as synonymous.

It is important to bear in mind that individual states are not inherently evil. This has a certain relevance in the tax debate. Countries that are seen as tax havens because of the nature of their tax regulations are not themselves somehow 'bad' or immoral. But when they deprive other states of revenue through direct policy incentives, such as secrecy and lax regulation, they become as culpable as those companies and individuals who are moving their assets out of other jurisdictions for their own benefit.

Such behaviour has to do with the 'structural sin' discussed earlier. So in the case of tax avoidance and evasion, many, if not most, companies will argue that this is just the way things are. If you want to remain competitive, you have to align your behaviour with the rest of the corporate world. So if everyone else is engaged in false invoicing – for example invoicing jewel-quality diamonds as industrial diamonds – why do things any differently, at least all the time HMRC fails to notice.

The euphemistic names given to tax avoidance schemes are little more than an attempt to give an acceptable face to unethical behaviour. These are terms such as 'outward domestication', 'corporate inversions', and, more fancifully, a 'Dutch sandwich' and the now defunct 'Swiss roundabout'.

Foreign direct investment

We have so far extended the concept of interpersonal relationships to cover the relationship between the individual (as taxpayer) and the state, and the relationship of groups of individuals (tax-paying companies) to the state. Where individuals or companies deliberately avoid their tax obligations, their relationship with the state is damaged; and where such avoidance is part of an established culture, this may be described as structural sin.

There is a further relationship to be taken into account, which is that between taxpaying companies and a foreign state. (The question of taxation of individuals or trusts that are termed non-domiciliary need not concern us here, although there may be similar ethical issues to be addressed.) And if that

relationship also goes wrong, there may be a knock-on effect on the relationship between the foreign state and other states, including the taxpayer's own state of origin.

Foreign direct investment is essential to the economic progress of many states, particularly in the developing world. (For an example from Zambia, see pages 12-14.) But the potentially fruitful relationship between a poor country and an overseas company is all too often marred by the failure of both parties to agree an appropriate tax regime. Typically, the host country will be so keen to engage the capability of a foreign company, for example to extract and market its mineral resources, that its government will offer incentives such as tax holidays or very low operating tariffs in order to attract their investment.

Broken relationships between foreign companies and developing countries result in a huge loss of revenue. The upshot is that where a developing country with significant natural resources might expect to be able to use those resources to enable it to climb out of poverty, it instead remains dependent on overseas aid. In the words of Charles Abugre, Christian Aid's head of policy, 'Tax is the most reliable source of revenue for poor countries to invest in getting themselves out of poverty'. Without that revenue they are reduced to depending on handouts, which is tantamount to begging.

This in turn affects that country's relationship with other states. Indeed, Charles Abugre accuses some companies of using aid to put pressure on the country receiving that aid: 'When western companies working through western institutions including aid agencies, the World Bank, the IMF, use aid to pressurise poor countries to provide levels of tax concessions almost to zero tax obligations, this is unethical.'

Thanks to their continuing dependency, poor countries therefore remain stuck in an unequal relationship with the countries from which they receive aid, and this flawed relationship is open to further abuse. Where overseas companies pay only minimal tax to the country in which they operate, that country remains in every sense a poor relation.

A right relationship between individuals or companies and the state demands that both face up to their responsibilities: the responsibility of the state to tax appropriately and proportionately, and the responsibility of citizens neither to avoid nor withhold the tax they owe. And such responsibilities apply just as much to the relationship between an overseas company and a foreign state as they do between individuals and their own governments.

3. Challenging unjust relationships

‘The tax-avoidance game represents the triumph of technical proficiency over social responsibility.’

Editorial ‘The price of avoidance’, *The Guardian*, 2 February 2009

The relational model that is established in John 17, with its interaction of human and divine, has to be understood as demonstrating the presence of God in human relationships. This suggests that those relationships should reflect something of the nature of God and should not be characterised by anything that is contrary to God’s nature. So, for example, we are compelled to reflect the love of God in our interpersonal relationships; and we need to aspire to the justice of God in less intimate relationships, including those mediated by the state.

Where our relationships are patently unjust, or in some other way flawed, they have to be challenged. And it is a challenge that, to be mounted effectively, has to be taken up by communities rather than individuals. The most effective challenges to injustice therefore come from campaigning groups or from entities such as national newspapers that undertake a similar campaigning role. In a development context, the work of campaigners in the developed world and support given to campaigners who lobby their own governments and institutions in developing countries, are of the utmost importance.

The challenge to regulation

As suggested in chapter 1, tax regulation enshrines our duty to care for our neighbour. In other words, it exists to protect and reinforce our relationships with one another. Consequently, the non-payment of tax, whether by companies or individuals, constitutes a failure to care for one’s neighbour. This concept is significantly more powerful than the popular view of non-compliance as personal or corporate greed, because it highlights the consequences of that greed: its adverse effect on the vulnerable people whom tax revenues are intended to protect.

Although tax campaigners focus their attention on illegal tax evasion – which Christian Aid puts at around US\$160 billion per year¹⁵ but which, according to the highest estimates, could cost developing countries up to US\$500 billion per year¹⁶ – it is impossible to justify, either theologically or ethically, the legal activity of tax avoidance that prevents the state from operating effectively on its citizens’ behalf. Either way, our neighbours suffer from our refusal to pay what we owe, which makes it untenable to cling to any difference between evasion and avoidance. And in any case, the legal (as opposed to the ethical) dividing line between them is far from clear. As the *Guardian* editorial quoted above lamented, ‘there is no accepted definition of what constitutes “avoidance”’.

The insistence of Richard Murphy’s ‘Code of Conduct’ (quoted overleaf) on upholding the spirit of the law has a sound theological basis in terms of maintaining the relationship with one’s neighbour and is rooted in New Testament teaching. Indeed, the tax avoider’s obsession with the intricacies and loopholes in tax legislation strangely mirrors the pharisaical dedication to scrutinising the letter of the law in minute detail. For while the Pharisees as portrayed in the Gospels saw themselves as upholding a thorough-going obedience to the law, they were in fact promoting an excessive legalism at the expense of their neighbours’ wellbeing: ‘Woe to you Pharisees!’ says Jesus. ‘For you tithe mint and rue and herbs of all kinds, and neglect justice and the love of God’ (Luke 11:42). And there is a similar message in Jesus’ confrontation with the Pharisees who dared him to heal on the Sabbath (Matthew 12:9-12). Human life, says Jesus, is more important than Sabbath law. With today’s tax avoiders, the minute details of the law that enable them to escape paying tax are also held to be more important than the human life those tax payments would have protected.

In both instances the spirit of the law is more important than the letter of the law: the Old Testament law is generally protecting the Sabbath as a day of rest (upholding our relationship with God); and the Code of Conduct is setting out the general principle of the just payment of taxes (upholding our relationship with our neighbour).

From darkness to light

Nothing is covered up that will not be uncovered, and nothing secret that will not become known. Therefore whatever you have said in the dark will be heard in the light, and what you have whispered behind closed doors will be proclaimed from the housetops.

Luke 12:2-3

Jesus’ teaching here is directed against the hypocrisy of the Pharisees, whose true nature can only be seen under cover of darkness. This duplicity undermines their authority as religious leaders and as a result the relationship between teachers and learners becomes flawed.

This very precise example of behaviour associated with darkness is of course part of the much broader New Testament theme of the contrast between the darkness of the world and unbelief, and living in the light of Christ. The first epistle of John

‘Tax planning seeks to comply with the spirit as well as the letter of the law.’

Richard Murphy, ‘A Code of Conduct for Taxation’, Association for Accountancy and Business Affairs, Tax Justice Network, and Tax Research LLP, October 2007

links this explicitly with relationships:

Whoever says, ‘I am in the light’, while hating a brother or sister, is still in the darkness. Whoever loves a brother or sister lives in the light... But whoever hates another believer is in the darkness, walks in the darkness, and does not know the way to go because the darkness has brought on blindness.

1 John 2:9-11

When tax avoidance lies in finding ways to avoid disclosing the true size of company profits, we are dealing with issues of ‘dark’ behaviour, even though there may not be any illegality involved. Imperfect formulation of disclosure requirements or a failure to enforce them will then contribute to the breakdown of relationships (as already described) and the weakening or undermining of a vulnerable state.

The example of Zambia demonstrates how lack of transparency is not confined to the company paying a tax. The failure of a government to disclose the preferential tax rates that it was operating for overseas investors was at least in part responsible for stimulating popular protest and a subsequent change in tax regulation.

Zambia’s mining tax

If you give too many incentives, you give away the right to raise revenue which you use for your own people.

Professor John Lungu, Copperbelt University

On 1 April 2008, in response to extensive lobbying by civil society, the then president of Zambia, Levy Mwanawasa, introduced a new fiscal and regulatory regime designed to bring about a more equitable distribution of Zambia’s mineral wealth. This regime immediately replaced the Development Agreements signed with foreign investors who would otherwise have paid only US\$300 million in taxes on an estimated income of US\$4 billion in the 2009 financial year.¹⁷

The effect of the new tax code is to increase royalties on sales from 0.6 per cent to three per cent. It also introduces a 15 per cent variable profit tax on taxable income above eight per cent and a minimum 25 per cent windfall profit tax. Corporate income tax is increased from 25 per cent to 30 per cent. It is now up to the Zambian government to ensure that the £232 million additional revenue (the estimated increase for the 2008

financial year) is allocated where it is most needed, particularly in the healthcare and education sectors.

Background

Zambia’s state-run copper mines were privatised in 1997. Once a highly profitable industry, the price of copper crashed in the 1970s, with a devastating effect on Zambia’s economy. In order to attract foreign investment, the Zambian government offered various incentives, including low tax rates, tax holidays and rebates, although the details of the agreements were not made available to the Zambian public, who were led to believe that the mines were in any case nearing the end of their productive life.

These tax incentives became an ever-increasing cause for concern when, about six years after privatisation, the price of copper started to rise steeply. As Suzanne Matala, general secretary of the Council of Churches in Zambia, explains, this was the cue for a campaign aimed at the renegotiation of the deals done with overseas investors.

The price of copper hit the roof. We got interested because we are aware that copper is a resource that belongs to us in Zambia. And if anyone was going to make money we had to share in the proceeds and revenues.

It was important for us to get together and lobby the government for change in the agreements. Because we knew and we understood that they were making a lot of money that was being externalised, that was not coming back to Zambia to help Zambians lead a decent life and help our social services. It was incumbent on those of us who have platforms to advocate, to start to agitate for a change in policy.

We’re not interested in stifling the operation of the mines. We’re only saying, let’s share what’s due to us and what we’re entitled to.

Unsurprisingly, investors were outraged at the new tax code, arguing (with the support of the main Zambian opposition party) that higher taxes would lead to a reconsideration of future projects and job losses. But the more significant issue is likely to be how much of the new income is invested in social services. Suzanne Matala sounds a note of caution:

One worry that we have is that I don't believe this money forms part of the budget that we have now. So how are these taxes going to be utilised? It is incumbent on the government to explain to the nation how this money is going to be utilised, how they are going to ensure it flows into health and education. There are very high levels of poverty here. And the people on the ground must benefit – it's their money. And the church will always stand with the poor, the marginalised, the discriminated against. These are the people we stand for. So the challenge is how the money will be channelled into services, where more Zambians can benefit.

The theological imperative

Privatisation of Zambia's copper mines has meant a double whammy for the country's people. At a local or regional level, miners themselves have become worse off with the loss of benefits, and the communities in which they live have suffered a loss of amenities as foreign companies have been unwilling to invest in local infrastructure – a way of sharing at least some of their profits with the local population. And at the national level, the whole country has been denied a way out of poverty by the loss of tax revenue resulting from the incentives offered to overseas investors.

Yet the burden on poor people and communities is not the whole story. Their hope now lies not in a change in the tax rules but in their enforcement and, above all, in the use of the money raised by them. This involves complex structural relationships that, additionally, need appropriate oversight, which is most likely to be provided by the churches and other campaigning bodies that share a concern for justice.

(i) Shared ownership of abundant resources

The theological truth that is at the crux of the issue has to do with the resources of the earth: part of the goodness of creation that is freely available to God's creatures. Like many other countries in sub-Saharan Africa, Zambia is rich in mineral resources, not only copper but also silver, zinc and potassium, along with precious stones (emeralds) and, possibly, oil. This is the inheritance of the land for the people who are settled there. Suzanne Matala comments:

Every nation in the world has their own resources. We have big rivers, huge chunks of land, huge deposits of minerals... All these resources belong to the Zambian people. And as a Christian, I believe that God has put these resources there to enable us to live an abundant life like the Scriptures tell us.

This is not to deny overseas investors, who take the commercial risks in terms of financial cost, research and development and so on, their rightful share of mining profits. But, as Suzanne Matala puts it, 'people who come to help us to mine these minerals must ensure that we, the owners of the land, also benefit in a very significant way'.

The Gospel of John records Jesus' promise to his people, described figuratively as the sheep to whom he is the shepherd, 'I came that they may have life and have it abundantly' (John 10:10) and Suzanne Matala's concern that the Zambian people might benefit 'very significantly' from the country's natural resources echoes that theme of abundance. Throughout biblical history God's gifts are shown to be plentiful, even extravagant. We are not talking about leftovers,

Privatisation: a raw deal for Zambian workers

Henry Mbonjela has worked for a mining company for 20 years, after starting as an apprentice in 1988. His job is to repair the heavy equipment used in mining operations. He has seen many changes since privatisation.

'Twenty years ago the mining company was like a father to us. When there was a new baby they gave us nappies. Our homes used to be rent-free. But since privatisation we have had to pay rent on the houses owned by the company and pay for our water and electricity. The water supply is erratic and there are no facilities for

children. The quality of life has gone down.

'We used to have three meals a day. Now children have two, and adults one. The workers are suffering. We live on credit and moneylenders charge a high rate of interest. We would like to be able to live on our salaries without having to borrow money.'

Cephas Murena Mwila, who lives in the same community as Henry, points out that the private companies are not providing the social amenities such as refuse collection that were available under state ownership. His fear is that the government will not put the new tax revenue back into communities.

or barely adequate provision. God's generosity is to be shared, and shared similarly generously.

In the case of mineral resources, it is the job of government to enable this generous sharing to happen. Where government fails in this obligation, it quite simply betrays its people and, in theological terms, is unfaithful to God.

(ii) Campaigning: the oversight of structural relationships

Where government fails, the baton passes to civil society, churches included. Indeed, the bias to the poor reflected in the Gospels suggests that the Christian churches have a special responsibility to challenge any institution, sacred or secular, that does not serve the interests of the poorest people.

Zambia has something of a record when it comes to popular campaigning, with successes in lobbying for international debt relief as well as on the taxation issue. As Suzanne Matala puts it, 'Zambian civil society is very vibrant. Government always views us with suspicion'. As it happens, the Zambian government did not take much persuading that the mining agreements needed to be revised, and it has given robust answers to the criticism that existing contracts should be honoured before new ones were put in place. Nonetheless, it remains the task of the churches to make governments feel uncomfortable on such issues, and the enforcement of the new agreements will be a major challenge in the future.

Suzanne Matala is convinced of the need both for campaigning and for the active support of people and organisations outside Zambia, both of which the churches are well placed to offer: 'We as church and as civil society would never be able to do what we are doing without the financial and moral support of our partners overseas, in Europe, in the West.' Indeed, campaigning bodies in the West – in Europe and North America – have a particular responsibility to support Zambian citizens in their efforts, given that mining companies from those parts of the world are party to the tax agreements with the Zambian government.

The injustices that result from national or international structures are a consequence of impaired relationships at a level that is remote from the people who are most affected and, often, from those who want to support them. In this case, unjust relationships are best challenged by a different kind of relationship.

It's important to work together, tapping into resources of organisations with different expertise. We needed to be

in relationships with other organisations, in the mining industry for example, who are able to explain things to you, who can give you information about how the mines operate and what it means for Zambia... And there are other organisations that are just lobbyists, they know how to strategise, who to reach out to, and so on. You have to agree on messages before you start to lobby. We have to learn about issues before we open our mouths.

Suzanne Matala

Churches in relationship with one another, with other lobbyists, and with other groups of people who are willing to share their expertise, are a force to be reckoned with and a source of hope for people who suffer injustice as a result of relationships far outside their control.

4. Monitoring relationships

‘Tax is not interesting in its own right: we need to look at the combined effect of tax and public spending.’

Andrew Dilnot, University of Oxford

Relationships that are of any value cannot be left to look after themselves. This is the case whether we’re thinking of a close personal relationship with a partner, our relationship with God, or international or corporate relationships. It is therefore appropriate that some element of monitoring should be put in place, as in the case of Zambia (previous chapter). In many countries this will take the form of a regulatory authority or government department. In others, it may be left to grassroots groups, campaigning organisations or churches to protect their people’s interests by safeguarding relationships undertaken on their behalf.

The way in which revenue raised by taxation is used by governments is clearly key in this context, as the case of Bolivia demonstrates.

Using the revenue: Bolivia’s oil and gas taxation

The oil and gas industry in Bolivia is the most dynamic sector of the country’s economy. The size of natural gas reserves in 2005 was certified as 48.7 trillion cubic feet. At the current rate of extraction, and assuming no new reserves are found, these will last for 110 years. Bolivia’s oil resources amount to rather less, with a further 71 years’ supply at the current rate.¹⁸ Along with its other main state-owned industries, Bolivia’s oil and gas industry was privatised in 1997 as part of its strategy to attract foreign investment. This led to a large increase in exploration and the certification of significant new reserves. And the construction of the Bolivia-Brazil pipeline has enabled Bolivia to become a key energy provider in the region.

However, between 2003 and 2005 there were mounting calls for renationalisation, and public demonstrations resulted in two presidential resignations. Elizabeth Peredo Beltrán is from Fundación Solón, which campaigns for Bolivia to have sovereign control over natural resources. She describes the position at that time: ‘While neoliberal rules allowed transnational companies to make extraordinary profits, Bolivia only owned its hydrocarbon resources when they were underground. Once they were taken out of the ground, almost 80 per cent was taken by the company, and Bolivia had the little that was left, with no chance of redistributing that income.’

In May 2005, a new hydrocarbons law was passed that imposed a production tax on top of existing royalties from natural gas exploitation. In May 2006, the recently elected left-wing president Evo Morales signed a decree stating that all gas reserves were to be renationalised.

Carlos Arce manages the Public Policies Analysis Unit at Christian Aid partner CEDLA. He outlined the tax situation before and after renationalisation:

With privatisation the royalties paid on the value of production were reduced from 50 per cent to 18 per cent. The higher rate was retained for older extractions, but new hydrocarbons made up 93 per cent of the reserves, so once the older sources ran out, the companies were paying just 18 per cent.

In 2001, 2002 the state was running at a deficit of around 9 per cent. This was because they had privatised all the state companies, so they didn’t have any income, but they continued to have the heavy burden of external debt, education costs, the cost of social policies and the armed forces. It was a state that was permanently insolvent and having to borrow money.

But paradoxically, companies were earning a huge amount, producing oil at \$2 to \$5 per barrel and selling it at \$40.

In 2004 there was a referendum that eventually led to nationalisation. The tax system reverted to the old 50 per cent rate, which is made up of 18 per cent royalty for natural resources, and an additional 32 per cent direct hydrocarbon tax. [Due to double taxation treaties, the 32 per cent royalties paid allow companies to be exempt from further taxes on these profits in their home countries. However, the payment of 18 per cent royalties has no impact on the tax burden of companies in their home countries.] Out of the royalty 12 per cent is paid to the region where the reserves are found. And 1 per cent goes to the two poorest regions in Bolivia that have no oil and gas. The remainder goes to the national treasury. The direct tax, on the other hand, is distributed across the whole country for education, and so on.

The new tax revenue is most apparent in two key areas: provision for children and for old people. The *Renta Dignidad* is a monthly pension of 200 *bolivianos* (£20) paid to people aged 60 and over. The *Juancito Pinto* is a grant for schoolchildren which gives them 200 *bolivianos* each year, up to year 8, to buy school uniform and books and other equipment for school.

In addition, the government has been able to improve the provision of breakfast to school children and make it universal. In La Paz anaemia levels have dropped from 37 per cent to seven per cent in three years, while around 3,000 new jobs have been created in the food industry.

The theological imperative

Provision for young children and older men and women is a central part of the public spending programme of developed countries. Both groups are seen as in need of special care: children because they are vulnerable to poverty and because they represent their country's future; older people because they are similarly vulnerable, but also because most have, through their lives at work or in the home, contributed in the past to the wellbeing of the state. And while in the UK the first state pension (in 1908) was intended as a means of relieving extreme poverty, universal provision has helped to bring about this additional ethical dimension.

It is therefore important that, despite the physical vulnerability of both groups, they are not regarded as marginalised, or as anything other than mainstream members of society. This is an impression that can easily be inferred from biblical texts. For example, on the face of it, the Deuteronomic prescription to leave surplus produce for 'the alien, the orphan and the widow' (Deuteronomy 24:19-21) can look very much like leaving vulnerable people our leftovers. And it is important that we read this as an early formalisation of 'state' provision rather than as an undemanding act of charity, akin to sending worn-out clothes to a charity shop.

In the Gospels, there are instances of children and older people (for example, Peter's mother-in-law) receiving healing from Jesus, and both groups are accorded positions of respect. In the case of the elderly, respect would have been a cultural norm, but that was not so for children. Jesus' affirmation of children – 'it is to such as these that the kingdom of heaven belongs' (Matthew 19:14) – was startling in an environment where children had no rights and were generally disregarded.

The sometimes complex position of older people, analogous to that of Valentina, below, where family relationships and state relationships are both involved, is hinted at in the miracle performed by Jesus at the town of Nain (Luke 7:12-15). Seemingly by chance, a dead man is brought out of the town just as Jesus arrives. But the miracle that follows has little to do with the man himself. Instead, Jesus catches sight of his weeping mother, a widow, and 'had compassion on her'. Luke says no more, other than to report the miraculous restoring of life to the man. What inspires the miracle more than anything else is the plight of the widow, who is both a grieving mother and, surely, someone who has depended on her son for support. We should not doubt for a moment God's care for people in that position, and it is legitimate to conclude that the state's responsibility for providing for the elderly is a Gospel imperative.

The tax 'effect': good governance

In developing countries, the taxation of citizens leads to the creation of the relationships between people and state, between rich and poor, that we take for granted as taxpayers

Valentina Mamani Paton: 'Like a gift from heaven'

Valentina is 61 and has five surviving children. She lives in La Paz, where she works as a cleaner and her husband is a tailor. She is not sure where the *Renta Dignidad* comes from originally, but she thinks of it as money that comes from the president.

'The day we found out on television that we were

going to get the *Renta Dignidad* we were very happy. It was like a gift from heaven. All the people my age congratulated each other. The first time I got it I felt happy because I had never got that much money, not even in my salary. [Valentina has only ever had a daily wage from her cleaning jobs.] So to see 200 bolivianos all in one go made me happy.

'It's a big help for us. Sometimes we don't have

the money to pay the electricity bill or the water or bus fares. Sometimes we don't even have enough to buy bread. Now we have some money to spend on those things.

'My son who died used to help me out. I would put in the little I had and he would help us. The bill for electricity would be 70 or 80 bolivianos, and I contributed 15 or 20. I couldn't pay the rest so my son would pay it for us.

'I am working less because I don't have as much strength as before. I used to be able to earn about 400 or 500 bolivianos a month. Now I get more or less the same, because things have gone up so much and the value has gone down a lot. When I can't work any more I won't have enough to live on and will need help from my children.'

Omar and the Juancito Pinto

Omar is nine years old and he lives with his mother and two younger sisters in Rio Seco. In the mornings he works as a shoe-shine boy, and in the afternoons he goes to school.

'Juancito Pinto was a brave little boy who went to war [the Pacific War of 1880] and banged a drum. The grant is named after him because it helps children. President Evo has given us this grant: he sold gas

to Brazil and the money he has made is for the *Juancito Pinto* and another grant, the *Renta Dignidad*. The grant is to buy things for school: clothes, shoes and other things. We had them before but we had to buy them with Mum's money, which meant we couldn't buy food and other things.'

Gutierrez Manhapaco is the director of Omar's school. 'In our country children have never before received grants from the

government. The people in power never remembered us, the people living here in El Alto. The resources went to people who were already well off and privileged. Under Gonzalo Sanchez de Lozada the government sold off our resources. Evo has taken back our resources and through the taxes he has given them to the people who need it most, who in this case are the children.

'Here in El Alto people don't have money. This 200 bolivianos buys materials for class, things children

need at school that can also be useful at home. It can allow students to have greater opportunities with more access to education, to be on more equal terms with the children of the people who govern us.

'This *Juancito Pinto* really helps people study. There's better attendance. Before they were receiving the money parents would let their children go without things they needed for school. They had to make all kinds of efforts so that their children could study.'

in the global North. And the effect of these new relationships, whether tax is levied on citizens or foreign investors, should be both to reduce dependence on overseas aid and also to increase governments' accountability. However, Shalmali Guttal, from Focus on the Global South, suggests that while in theory governments that rely on tax are more accountable to their people, this is not necessarily the case in practice:

Certainly when citizens pay tax, they are more likely to be interested in local and national governance and financial management issues, and are more likely to have expectations from their governments. And governments in countries where taxes are an important part of national revenues recognise that their citizens have rights to demand accountability, but I am not sure that they are as accountable as they should be.

There is a similar story from Kenya. Alvin Mosioma is from the Tax Justice Network for Africa:

More people are interested because 'their money' is being spent on cars, maybe corruptly, and this induces the government to increase accountability. The introduction of free primary education in Kenya is popular and proves that taxes are worth it. The Centre for Governance is a

Tax Justice Network partner, doing grassroots citizens' monitoring. It is important but only works well if there are citizens who pay tax, enhancing citizen participation.

Monitoring the use of tax as well as the mechanisms for collecting it is of key importance in a country's overall development. Just as campaigning groups are important in challenging unjust relationships so they have a further role to play in monitoring the ongoing workability and effectiveness of newly established ones. This in turn enables provision for poor and vulnerable people to be safeguarded, and the accountability of governments improved.

5. A Gospel for the rich

‘Taxes exist to bridge the gap between what we want in our best moments and the much lower standards that we habitually observe.’

Richard Harries, *Is there a Gospel for the rich?*¹⁹

Introduction

In the mid-1960s, Liberation Theologians from Latin America argued persuasively for a ‘preferential option for the poor’. While the starting point of Liberation Theology was fairly routine – the nature of the God of love, followed by an examination of what this meant for loving our neighbour – its novelty for theologians in the global North as well as in the South lay in the fact that this led to theology being done ‘from the bottom up’. New and exciting insights into the Gospel message emerged as it was seen from the perspective of the poor, but despite that, Liberation Theology did not travel well. The problem was, and is, that in such an approach there was no place for the rich, except to be cast, for the most part, in the role of villains.

We need to remind ourselves that, as Liberation Theologians themselves also make clear, theology is not essentially about us as human beings, it is about God. The old definition of theology as ‘faith seeking understanding’ relates first and foremost to our knowledge of God and only secondarily to our understanding of one another. While the understanding of God will necessarily vary from person to person, depending on their culture, social position and so on, and while a person from a poor country may well have a different insight into the nature of God from a rich European, it should not be the case that we construct an understanding of God that works for the poor and not for the rich. A theology that is worthy of the name must work for everyone.

The biblical context

The different social settings of the Old and New Testaments inevitably colour perceptions of wealth and poverty. The Old Testament books of the law relate to an agrarian people: the ethics they enshrine reflects the desired behaviour of agricultural communities. If this is the norm, then alternative ways of life, based on commerce and the city, attract suspicion, even hostility. Old Testament cities or centres of commerce are identified with oppressive regimes that represent nothing but danger for God’s people.

Similarly, much of Jesus’ ministry as conveyed to us by the Gospels takes place in rural communities. We glimpse the wealth of the city only through the behaviour of certain individuals, both in real life and in parables, at least until we reach the final showdown in Jerusalem. Yet while the good news is preached to the poor, the rich are not excluded. Indeed, people are not defined by what they do or do not possess. Jesus speaks directly to their hearts and minds, irrespective of

external appearances.

So the rich as well as the poor are drawn into fellowship with Jesus, and they too experience miraculous healing (for example, Jairus’ daughter in Mark 5 and the Roman centurion’s servant in Luke 7). Jesus eats with the rich as well as with the poor (see Luke 14) and teaches them about the kingdom of God in terms that they can understand (for example, Luke 14:16-24, 28-30), while at the same time drawing their attention to their responsibilities to care for the poor. The Good Samaritan illustrates good use of wealth, as well as being someone who demonstrates Christ-like love to a stranger in need. There is every reason to suppose that the close friends of Jesus, Mary, Martha and Lazarus, were not poor: in John’s Gospel Mary of Bethany is several times said to be the woman who anointed Jesus with expensive oil (John 11:2, 12:3-7), while Jesus’ comment ‘you always have the poor with you’ (John 12:8) suggests that the poor were not among those listening.

In addition, there are certain aspects to the Gospel story that only the relatively rich can provide. So, for example, Jesus’ ministry is financed by wealthy women (Luke 8: 2-3), and a rich man, Joseph of Arimathea, provides his tomb. In short, the emphasis on the poor in the Gospels should not distract us into thinking that the rich are somehow excluded.

‘Rich towards God’

The essential problem with wealth, as it is presented in the Gospels, is that it is all too often associated with selfishness, damaging the relationship between rich people and God and between rich and poor. But it is not only wealth that leads to these flawed relationships. The same could be said of the religious leaders’ over-zealous devotion to the letter of the law; or even of the family ties that in the parable of the Great Banquet prevented some would-be followers of Jesus from responding to his call (Luke 14:20).

There is, in short, no condemnation of people simply because they are rich. Jesus is said to love a rich man who is overwhelmed by Jesus’ command to sell all he owns and give the money to the poor (Mark 10:21) and we are not told the outcome of the story. The parable about a rich man who built ever larger barns to store his crops is not condemned for being rich: we are told he was blessed with land that ‘produced abundantly’ (Luke 12:16). Rather, his mistake was to focus all his hopes for the future on what he had legitimately earned but which was far beyond what he needed. He is condemned because he is ‘*not rich towards God*’ (v 21).

It is, however, worth bearing in mind that the poor are not automatically 'rich towards God'. The man by the pool at Bethsaida has something of an attitude problem that leads Jesus to ask him 'Do you want to be made well?' (John 5:6), while only one of the ten lepers healed by Jesus came back to say thank you (Luke 17:16).

The logical conclusion to all this is that people are not to be prejudged on the basis of what they do or do not own. What is significant is people's attitude towards wealth and what they do with it, and this applies as much to the payment and use of taxes as it does to an individual's disposable income.

Good news for Zacchaeus (Luke 19:1-10)

In Luke's Gospel, Jesus' final encounter before his entry into Jerusalem is with a rich man, the chief tax collector Zacchaeus. Despite its initial emphasis on Jesus bringing good news to the poor (4:18), this Gospel seems thereafter to pay particular attention to people who are rich. And the positioning of Jesus' conversation with Zacchaeus at this key point in the narrative surely emphasises that the Gospel is in fact good news for all people, regardless of their financial or social status.

Although we already know that Jesus is accustomed to eating with 'tax collectors and sinners' (for example, Matthew 11:19), Zacchaeus is clearly special: he has sought out Jesus for himself, he welcomes him gladly into his home and his surrender of his lifestyle to Jesus seems to be brought about by the complaints of eye witnesses about their association. Furthermore, Zacchaeus implicitly admits to cheating, and his restitution to his victims is disproportionately large.

Even so, with half of his possessions given voluntarily to the poor, and an unspecified amount of the remainder being used to make amends for his past behaviour, it is likely that Zacchaeus did not end up a poor man, and there is nothing to suggest either that he stopped being a tax collector. That being so, his story offers as much hope for rich people today as Jesus' ministry does for the poor. In his generous gesture of restorative justice, Zacchaeus enters into a right relationship with God and with his fellow human beings by setting aside the wealth that was previously a barrier.

Conclusion

The theology that demands that people and companies pay the tax they legitimately owe, and that developing countries should obtain and put to good use the revenue that is rightfully theirs, is not therefore one that is inherently biased against the rich.

Rather, relational theology calls for a right relationship between poor and rich as well as between rich and poor, whatever the obstacles that may get in the way, and a right relationship between all people and God.

As Lord Harries has observed (quoted above), taxation should enable 'what we want in our best moments' (that is, our ideals, often poorly lived out) to be put into effect. But for this form of love for our neighbour to be properly manifested, we need to be vigilant that the relationships we entrust to the state are properly maintained.

It is crucially important that this should happen, because of the potential that this has for not simply maintaining human relationships but also transforming them. A national newspaper has expressed it like this: 'Make poverty history: pay your taxes'.²⁰

Part II: Taxing theology

Paper presented at a Christian Aid seminar held in Christ Church, Oxford, October 2008.

Angus Ritchie

The Contextual Theology Centre, London

Starting points

If you had told any typical Christian thinker in any century from the 12th to the 16th that religion had nothing to do with economics, and that bishops must not intrude in these matters upon the deliberations of laymen – propositions which to many of the correspondents to our newspapers appear to be axiomatic – he would either have trembled for your faith or feared for your reason. He would have regarded you, in short, as either a heretic or a lunatic.

Maurice Reckitt

Our social programme is the Trinity. No other goal. The love of Father, Son and Holy Spirit is adequate to us.

Nicolai Fedorov

What does theology have to say to the tax-collector? To be more precise, what has theology to say to those who set taxation policy domestically, and can also influence tax policy in developing nations?

Economics is an ambiguous subject – part empirical science, part evaluative. The role of theology is at once foundational and limited. It must defer to empirical research in some key areas of economics. But it has a vital question to ask of any economic system. How does it help or hinder human beings in growing into the image and likeness of God?

To grow into God's image is necessarily a corporate activity, for communion is at the very heart of God's triune life. As Ken Leech writes, 'that is the meaning of the symbol of the Trinity: that in God there is social life, community, sharing. To share in God is to share in that life.'²¹ Christianity affirms, not merely that God loves us, but that God *is* love, that he made the world in love and for love, and that he died on the cross to reconcile us to himself.

In John's Gospel, Jesus draws an explicit analogy between the love that flows within the Godhead, and the love his followers are to share. This is what it means for Christians to be 'partakers of the divine nature' (2 Peter 1:4).

I pray also for those who will believe in me through their message, that all of them may be one, Father, just as you are in me and I am in you. May they also be in us so that the world may believe that you have sent me. I have given them the glory that you gave me, that they may be one as we are one: I in them and you in me.

John 17:20b-22

God has first reached out to us. What the theologian will want to ask of all human action is whether it helps or hinders our reception of that grace. Because there is 'social life, community, sharing' at the heart of the divine, we grow into the image of God together. And because God has become flesh in Jesus Christ, the most mundane human interactions can help or hinder such growth. That is what drives theological engagement with taxation, as with all economic policy.

D Stephen Long observes that, whereas capitalism asks 'How do our actions fit with the maximisation of profit?' and 'Do they fit with economic growth?' theology poses a very different set of questions:

Is charity furthered? Do our [economic] exchanges point us to our true source? Does this fit the mission Christ has entrusted to us? Does it allow us to participate in God's holiness and God's perfections? All Christian churches, orders and vocations cannot be faithful if they fail to ask and answer this question: How do our daily exchanges promote that charity which is a participation in the life of God?²²

It is interesting that Long chooses the word 'charity.' In recent usage, it has of course become associated with the giving of money and the delivery of services to those in need. But in its older sense, 'charity' speaks of relationship. In the language of the Prayer Book, 'to live in charity with one another' is not merely about financial transfers from wealthy to indigent. In its older meaning, 'charity' refers to a whole form of life. It speaks of a set of relationships and exchanges which are mutually enriching. The King James Bible translates 1 Corinthians 13 as:

Charity suffereth long, and is kind; charity envieth not; charity vaunteth not itself, [and] is not puffed up.

To live in *this* 'charity' is to share in the life of God (1 John 4:12). Christian ethics and indeed politics are fundamentally about *koinonia*. Other moral concepts such as duties, obligations and rights are necessarily derivative. The primary reality is the creative hospitality of God. From this all other values and obligations flow.

The practice of Jesus

It is in Jesus that Christians find a life which wholly embodies the divine 'charity'. Jesus' attitude to economic and political power is

a subject of much debate – and it is to these that I will now turn.

Taxation features heavily in the context of Jesus' own life and ministry – and indeed in his trial, a key allegation made against him is that he advocated non-payment (Luke 23:1-4).

He was born into a double system of exploitation in Palestine. While the Roman empire imposed economic control through taxes and political control through its officials, the Palestinian state operated through the Temple which demanded economic contributions in the form of tithes and other funds...

He was born in the specific circumstances of a census which had been set up in order to implement the poll tax. Ninety per cent of the population of Galilee were peasants. These oppressed peasants were 'the people' who, according to the gospels, heard Jesus gladly. The burden of taxation was the central economic fact of life, and led to class conflict with the priestly aristocracies, so much so that in AD 66 rebels burnt the record of debts in the Temple. There was high unemployment, with many looking for work, and the violence went far beyond Herod's slaughter of innocent children. It was out of this deeply disturbed climate of alienation, upheaval and resistance that the 'marginal Jew' called Jesus came. The climate of colonial rule, oppressive taxation, accumulating debt and bankruptcy, forced migration and revolutionary uprisings, formed the background to Jesus' proclamation of the Kingdom of God.²³

If we want to plunder Jesus' practice and teaching for a neat set of principles for political and economic engagement, they will disappoint us. The three passages we will consider, in which Jesus is accused of evading unjust taxes, are all cases in point. They do not give us simple answers about the optimal political or economic system. Rather, they lead us to important questions which we must ask of any systems.

That there is something in the claim that Jesus advocated non-payment is suggested by the enigmatic dialogue in Matthew 22. Yet the real significance of the passage for us is not in the rights and wrongs of this kind of civil disobedience. Rather, it lies in what Jesus' words reveal about his understanding of political authority and economic stewardship.

Then the Pharisees went out and laid plans to trap Jesus in his words... 'Teacher,' they said, 'we know you are a man of

integrity and that you teach the way of God in accordance with the truth. You aren't swayed by men, because you pay no attention to who they are. Tell us then, what is your opinion? Is it right to pay taxes to Caesar or not?' But Jesus, knowing their evil intent, said, 'You hypocrites, why are you trying to trap me? Show me the coin used for paying the tax.' They brought him a *denarius*, and he asked them, 'Whose portrait is this? And whose inscription?' 'Caesar's,' they replied. Then he said to them, 'Give to Caesar what is Caesar's, and to God what is God's.' When they heard this, they were amazed. So they left him and went away.

If Jesus' answer were *simply* to divide the world into a physical realm where Caesar had dominion and a spiritual realm, there would have been no trap for the Pharisees to set. For he could have given a much more simple reply to their question: 'Yes, you should pay your taxes.'

Instead, Jesus poses a question of all earthly power. Is it exercised in a way that is compatible with the ultimate authority and dominion of God? If not, we will need to say (with the Mennonite pastor John Stoner) that 'we have discovered some doubt as to what belongs to Caesar and what belongs to God, and have decided to give the benefit of the doubt to God'.

The third passage we will consider is one in which Peter is asked why Jesus fails to pay the temple tax. Again, there seems some ambiguity about whether he has in fact paid. Jesus' response is enigmatic.

When Peter came into the house, Jesus was the first to speak. 'What do you think, Simon?' he asked. 'From whom do the kings of the earth collect duty and taxes – from their own sons or from others?' 'From others,' Peter answered. 'Then the sons are exempt,' Jesus said to him. 'But so that we may not offend them, go to the lake and throw out your line. Take the first fish you catch; open its mouth and you will find a four-drachma coin. Take it and give it to them for my tax and yours.'

Matthew 17:24-27

In all three passages in which Jesus is challenged on the payment of tax, his responses display a striking confidence. He refuses to answer the questions posed on their own terms. This is the sign of a deeper refusal – namely, the refusal to engage with the world's powers on *their* own terms. The

Kingdom Jesus proclaims is not answerable to, or explicable in terms of a world whose ultimate values are profit, status and domination. Instead, Jesus is offering what William Cavanaugh aptly calls a 'counter-performance' – meeting the false values of the world with an embodied proclamation of the values of the Kingdom.²⁴

It is part of Jesus' mission to call into being a community which is shaped by, and faithful to, this very different vision. The vocation of the Christian community is to maintain this 'counter-performance'. In Cavanaugh's thought, a strong connection is made between the material actions of Christian worship and this wider transformation of social and economic relationships. Worship is in itself a political act, because 'to participate in a communal and public discipline of bodies is already to be engaged in a direct confrontation with the politics of the world... The Eucharist is the true "politics" because it is the public performance of the true eschatological City of God in the midst of another City which is passing away.' Christians believe that in Christ a new reality has been born, in which the humble are exalted, the hungry fed. Their first duty is to live as people of that new creation – and by that peaceable and insistent witness to draw others into it.

All this may seem a very long way from Christian Aid's campaign on taxation policy! In the next two sections, I will argue that the Christian 'counter-performance' has implications both for the way in which we view the nation state (and 'national interest') in our tax policy and for the way in which we view the right to private property. Central to this 'counter-performance' is the recognition of Father, Son and Spirit, both as the true source of all authority and the true owner of all creation.

Theology and the nation state

Although born into a society marred by occupation and oppression, Jesus rejects the path of violent revolution. He has no interest in replacing one system of domination with another. Jesus' 'counter-performance' is much more radical. That is why, in his interactions with Pilate and the political leaders, Jesus does not emerge as a competitor for their power. Rather, his words and deeds seek to remind them that the power *they* have is merely held on trust.

One implication of this is that earthly power has the potential to be a good and creative thing. Political and economic institutions are inevitably fallen, but like all other aspects of creation they are open to the possibility of redemption. (This is a theme explored much further in Walter

Wink's trilogy on *The Powers*.)

Jesus' nuanced engagement with political and economic power helps us grasp the rightful role of the nation state and of national interest in God's purposes. We can understand political community (that is, both the nation state, and much more local identities) and its role in God's purposes by analogy with Jesus' far from uncritical treatment of the family. Like the family, the nation is a vehicle of God's purposes. It is an ongoing structure of human commitments and relationships, and such structures are essential for our growth in communion. Without such institutions, there is only atomisation and self-concern. At best, the distinctive character and narrative of each nation state can create a sense of common purpose and identity, and present an opportunity to look outward. Again, this mirrors the best in family life, where the relationships of care and nurture within the household provide the possibility of offering hospitality and service to the wider community. And yet, like the family, the nation state is a potential idol. That is to say, it is a thing which is good in itself but which can usurp God's place in our loyalties and affections – closing our hearts in upon a tightly-knit and inhospitable community.

A nation's taxation policy is a case in point. Internally, there will be a question as to how the material exchanges within the nation promote communion. This is an area where Christian theology has challenging questions to ask of economic neo-liberalism. *The Good Childhood* (published by The Children's Society)²⁵ makes a compelling and well-researched case for thinking inequality diminishes the wellbeing of rich and poor alike.

Such evidence should provoke us to ask: who is the 'realist'? Often in economic debates, the 'hard-nosed realism' of the economic neo-liberal is contrasted with the well-meaning but rather sentimental aspirations of the 'social Gospel'. For the Christian, such a contrast does not make sense. If our ultimate reality is the God who is Father, Son and Spirit, then the sinful attempt to pursue individual wellbeing without reference to neighbour will turn out to be quite *unrealistic*. For all its surface attractions, it goes against the grain of our ultimate identity as beings created in the image of the triune God.

The Good Childhood uses largely secular language to make its case. But it has rich resonances with Christian theology. Its research suggests that the wellbeing of humans is interdependent, and hence that economic policy is not a 'zero-sum game'. Some form of redistributive taxation, inspired by a sense of mutual concern and obligation, turns out to be in

the interests of rich and poor alike – just as all benefit from employment policies which are more than a form of social Darwinism (something chronicled by Richard Sennett in his book on *The Corrosion of Character*).²⁶

What is true of tax policy within the nation state is true also of its international dimensions. Perhaps a few generations ago, the fantasy of pursuing one's own 'national interest' in isolation from others' had a certain credibility. In our own time, the pursuit of national interest in isolation from issues of international economic justice looks impractical as well as wrong. For the Christian, this should not come as a surprise. Sinful and disordered economic relationships have an impact on the wellbeing of oppressor as well as oppressed.

As I argued in a previous paper,²⁷ this presents some important opportunities for Christian Aid. The poor are not merely the *objects* of our charity; they are the *agents* of our redemption. It is precisely when we open our hearts, hands and wallets to our neighbours that we find life in all its fullness. When we turn away from one another, our own well-being is diminished. This is what we should expect if salvation is a sharing in the life of a triune God.

My earlier paper was written at a time of economic plenty – when there was a striking mismatch between economic growth and a dissatisfied and querulous public mood. In those 'boom years', social commentators such as Richard Layard and Richard Sennett chronicled the ways in which the pursuit of wealth was failing to deliver what it promised. My argument was that we needed to help people understand that true 'charity' was in their deepest interests:

One difficulty faced when we seek to motivate people to engage with global issues is that they can seem unrelated to immediate experience. Of course, that is not true for many immigrant communities in Britain... But there are still many people in Britain for whom global justice will seem entirely an issue about doing good to someone else of whom they have little or no experience.

Motivation may grow if we help people to understand that neo-liberalism has a direct impact on their own lives. This seems like a very good time to be communicating such a message – as people in Britain seem increasingly unhappy with the effects of the untrammelled market on character and community, even at a time of economic prosperity... Anxieties about international security and

about flows of migration are signs that in today's world injustice and instability in poorer nations have an impact on life in this country. 'Human security' is no longer something rich nations can hope to achieve simply by military and economic dominance. In an increasingly interdependent world, security can only be underpinned by greater equity.²⁸

These arguments bring us back to the ambiguity we discussed earlier in the word 'charity'. If the economic order is seen as a 'zero-sum game' and the interests of individuals, communities and nations are conceived as inevitably atomised and antagonistic, the only sense we can make of 'charity' is as a transfer of resources (and ultimately well-being) from the wealthy to the poor. By contrast, if we recognise the potential of our economic exchanges to 'promote a charity which is a participation in the life of God', then we can begin to imagine a different kind of 'charity' which has the potential to enhance the wellbeing of all.

The fact of our increasing interdependence means that there alongside the grave spiritual cost of pursuing economic policies which merely attend to 'national self-interest' (and ignore the 'cry of the poor') there is also an increasing material cost, as inequality and structural injustice diminish the 'human security' of rich and poor nations alike.

Theology and personal property

The language of 'property rights' is used to challenge redistributive tax policies. Neo-liberal economics is usually underpinned by a more or less libertarian account of personal property. An extreme version of this account is defended by Friedrich Hayek in *The Road to Serfdom*²⁹ and Robert Nozick in *Anarchy, State and Utopia*.³⁰ Their ideas have had an impact which transcends the numbers who would even recognise the names of the thinkers or their publications. The notion that taxation is a kind of coercive and illicit appropriation of goods (and indirectly labour) that rightfully belongs to the taxpayer plays an important part in Anglo-American political rhetoric.

For Christians, assertions of such 'rights' cannot provide the most fundamental level of moral discourse. This is a point Stanley Hauerwas and Sam Wells make forcefully in *The Blackwell Companion to Christian Ethics*.³¹ Christian ethics is in the last analysis not a matter of rights, duties and laws. The Christian life is a response to one simple fact, that what God wants for his people is 'to worship him, to be his friends, to eat

with him'. The earth does not belong to the property-owner, for human titles to wealth are relativised by the deeper truth that 'the earth is the Lord's and all that is in it' (Psalm 24:1). The fundamental category with which we need to understand the material world is as *gift* not as *possession*. And the purpose of the gift is communion.

The implications of this are that property rights will necessarily be relative. Christians are not absolute owners of themselves, let alone of their 'possessions'. An absolute conception of property rights can hardly be squared with this much-used prayer of Christian dedication:

I am no longer my own but yours. Put me to what you will, rank me with whom you will... I freely and wholeheartedly yield all things to your pleasure and disposal.
Methodist Covenant Prayer

Of course, the libertarian will reply that there is a great difference between 'freely yielding all things' and having them appropriated by government. As we will see below, much Christian theology acknowledges the role of private property in creating an important space of freedom, without which such free yielding would be impossible. But the limitation on the privacy of property is that, as all things are ultimately God's, we cannot allow human property rights to deprive the most vulnerable humans of their basic necessities. Thomas Aquinas is emphatic on this point in Volume 2 of the *Summa Theologiae*:

The division and appropriation of goods, that proceeds from human law, cannot come in the way of a man's need being relieved out of such goods. And therefore the things that some men have in superabundance, are claimed by natural law for the support of the poor... If... a need be so plain and pressing, that clearly the urgent necessity has to be relieved from whatever comes to hand, as when danger is threatening a person and there is no other means of succouring him, then the man may lawfully relieve his distress out of the property of another, taking it either openly or secretly; nor does this proceeding properly bear the stamp of either theft or robbery.

Summa Theologiae 2:2:LXVI

Indeed, insofar as private property has a value, it is because *all* people need it for an autonomous and dignified

life. One of the curious features of the neo-liberal view is that the person who has no choice but to work on poverty wages, or indeed the person who has no opportunity to earn money at all, may be completely 'free'.

In the late 19th century, Pope Leo XIII's encyclical *Rerum Novarum* (*On the Rights and Duties of Capital and Labour*) exposed the inadequacies in this conception of a 'free' economic transaction. For all that it is clearly a product of a particular time, the argument it makes remains most relevant:

Were we to consider labour merely in so far as it is personal, doubtless it would be within the workman's right to accept any rate of wages whatsoever; for in the same way as he is free to work or not, so is he free to accept a small wage or even none at all. But our conclusion must be very different if, together with the personal element in a man's work, we consider the fact that work is also necessary for him to live: these two aspects of his work are separable in thought, but not in reality... Let the working man and the employer make free agreements, and in particular let them agree freely as to the wages; nevertheless, there underlies a dictate of natural justice more imperious and ancient than any bargain between man and man, namely, that wages ought not to be insufficient to support a frugal and well-behaved wage-earner. If through necessity or fear of a worse evil, the workman accepts harder conditions because an employer or contractor will afford him no better, he is made the victim of force and injustice.

In Leo XIII's view, private property is an essential institution. It allows individuals and families a space free from the dictates of others and of the state. This leads him to conclude that the very fact private property is valuable makes it right that such property should be available to as wide a group of people as possible.

Here we see a logic which runs quite contrary to the idolisation of 'property rights' in libertarian thought. If private property is to be liberating, it will be needed by *all*. The very reasons why we all need some independent property in order to have a space of freedom from the state is a reason for redistributive taxation. As 'the earth is the Lord's and all that is in it', Christian theology requires us to make every effort to ensure the good gifts of creation are used so as to make such freedom available to all.

Taxation and the Trinity

In the opening section of this paper, I contrasted two very different conceptions of 'charity' – the first a one-way transfer of resources from privileged to marginalised, the other a participation in the life of God, where the marginalised are the very people through whom the gift of Kingdom is received. From the earliest times, the Christian faith has affirmed that the divine life is one of mutuality and not of hierarchy:

For there is one person of the Father, another of the Son, and another of the Holy Spirit. But the Godhead of the Father, of the Son, and of the Holy Spirit is all one, the glory equal, the majesty coeternal... And in this Trinity none is afore or after another; none is greater or less than another.
The Athanasian Creed

If our social programme is indeed 'the love of Father, Son and Spirit', then mutuality must be at its heart. I have argued that transfers of wealth through redistributive taxation (whether at a national or trans-national level) can have that quality of mutuality. However, a fuller expression of that mutuality is surely to be found in economic policies which reduce the need for these kinds of transfer. It is inevitable that such transfers will have ambiguous effects on power dynamics, governance and economic incentives.

One of the most compelling features of Christian Aid's campaign on taxation is that it is not simply about transfers of wealth. It aims to encourage tax regimes in poorer countries that provide a stable and supportive framework for economic development. Frequently, the narrowly-defined 'interests' of richer nation states have led their governments to pursue development policies with quite the opposite effect.

Like the trade justice campaign, Christian Aid's campaign on taxation takes the agency of the citizens, governments and businesses of developing nations seriously, and seeks to create an environment in which their capabilities are enhanced. What I have sought to show in this paper is that these campaigns are part of a faithful and realistic Christian response to systemic economic injustice. They reflect the deepest reality – that rich and poor alike come to 'the life that really is life' (1 Timothy 6:19) when the material world is known as a gift to be shared and not merely a possession to be appropriated.

The reforms Christian Aid is advocating aim to move developing nations from a relationship of dependency with countries such as our own to one that is based, both

economically and politically, on mutuality. For then our economic exchanges will indeed 'point us to our true source', and the good things of creation will no longer be made into idols, but rather rediscovered as icons of God's hospitality.

Endnotes

- 1** For a more detailed discussion of the sources of this theology in the work of Karl Barth and others see: Paula Clifford, *Theology and the HIV/AIDS Epidemic, Christian Aid*, 2004; and *All Creation Groaning: a theological approach to climate change and development*, Christian Aid, 2007.
- 2** States with a higher ratio of tax revenue to expenditure are more likely to be democratic. Direct taxation of income and corporate profits in particular had been identified as the driver of this relationship. Michael Ross, 'Does taxation lead to representation?', *British Journal of Political Science*, 3, pp 229-249, 2004, www2.ids.ac.uk/gdr/cfs/pdfs/Ross.pdf James Mahon, 'Liberal states and fiscal contracts: aspects of the political economy of public finance', Annual Meeting of the American Political Science Association, 2005, www.allacademic.com/meta/p_mla_apa_research_citation/0/4/0/1/1/p40115_index.html
- 3** See further, Angus Ritchie, 'Taxing theology', page 25.
- 4** Taxation was a continuing problem in 1st-century Palestine: 'There is good reason to believe that chronic overtaxation and debts played a significant role in the unrest in Palestine preceding the Jewish war', Douglas E Oakman, 'The countryside in Luke-Acts' in Jerome H. Neyrey (ed), *The Social World of Luke-Acts: Models for Interpretation*, Hendrickson Publishers, Peabody, Mass, 1991, p 167.
- 5** HarperOne, 2007, p 117.
- 6** Ibid, p 83.
- 7** See further, 'the tax "effect": good governance', page 16 below.
- 8** 'God's Promise to his Plantation' (1630). Electronic Texts in American Studies, University of Nebraska, 2007, p 20.
- 9** Joerg Rieger, *Empire and the Christian Tradition: From Paul to Postcolonial Times*, Fortress Press, Minneapolis 2007, quoted in *Dallas Morning News*, 25 October 2007.
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- 11** 'Dangerous religion: George W. Bush's theology of empire', *Sojourners Magazine*, September-October 2003.
- 12** Discussed by Niall Ferguson in 'An empire in denial: the limits of US imperialism', *Leadership* 25(3), Fall 2003.
- 13** Note 6 above.
- 14** Ibid.
- 15** Christian Aid, *Death and Taxes: the True Toll of Tax Dodging*, May 2008, p 2.
- 16** Oxfam International, '*If not now, when?*', November 2008, p 6.
- 17** Figures from the Bretton Woods Project, quoted by Mineweb, www.mineweb.com
- 18** Data from Claire McGuigan, 'The benefits of FDI: is foreign investment in Bolivia's oil and gas delivering?', Christian Aid, January 2007.
- 19** Mowbray, 1992, p 154.
- 20** *Guardian* editorial, 9 February 2009.
- 21** *True Prayer*, Moorhouse, 1995, p 8.
- 22** D Stephen Long, *Divine Economy: Theology and the Market*, Routledge, 2000, p 269.
- 23** Ken Leech, *We Preach Christ Crucified*, Darton Longman & Todd, 2006, pp 39-40.
- 24** See his *Torture and the Eucharist: Theology, Politics and the Body of Christ*, Blackwell, 1998; and *Theopolitical Imagination*, T & T Clark, 2003.
- 25** Richard Layard, Judy Dunn et al, *A Good Childhood: Searching for Values in a Competitive Age*, Penguin/The Children's Society, 2009.
- 26** *The Corrosion of Character: The Personal Consequences of Work in the New Capitalism*, W.W. Norton, 1999.
- 27** 'Neo-liberalism, the Gospels and Trade Justice', www.theology-centre.org/ChristianAid.rtf
- 28** Ibid.
- 29** Routledge Classics, 2001.
- 30** Basic Books, 1977.
- 31** Stanley Hauerwas and Samuel Wells (eds), *The Blackwell Companion to Christian Ethics*, Blackwell, 2004, p 18.

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