



# A Taxing Journey – How Civic Actors Influence Tax Policy

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“A Taxing Journey – How Civic Actors Influence Tax Policy” is the result of a project funded by the Bill and Melinda Gates Foundation that brought together researchers, members of civil society groups, and tax practitioners. The editor, Paolo de Renzio, and project co-coordinator Jason Lakin note in the introduction that the book seeks to understand how civil society organisations have contributed to tax reforms in the past, and express the hope that the case studies they have compiled will contribute to motivating and guiding civic actors in their struggle to promote more equitable taxation. This is a work worthy of attention and will likely be a very useful source of information for civic actors, tax authorities and indeed all those interested in the subject.

Taxation, the most significant source of state revenue, ever since the establishment of the first polis, has almost always stirred negative emotions among the people. It has often been perceived as the irretrievable confiscation of what has been justly earned. While it is clear to most that without tax revenues the state cannot provide public goods and services, the negative perception of taxation nevertheless seems to have been eagerly passed down through the generations. Interestingly, we can find traces of this connotation throughout the history of civilization in various documents, arts and culture. For example, in the New Testament Jesus was criticised for dining with “tax collectors and sinners,” the two groups thus being equated.

The book presents case studies that examine tax reform campaigns promoted by civic actors in seven countries: France, Guatemala, Kenya, Mexico, the Philippines, Uganda, and the United States. Most of the case studies are quite comprehensive, showcasing situations in which civil society organisations achieved varying degrees of success. Readers encounter stories of well-known movements such as the Yellow Vests (Gilets Jaunes) in France, and the less familiar ones such as the Justice Network Africa, or Tax Justice Alliance Uganda. By providing detailed case studies of the role of civic actors in tax reforms the book fills a big gap in the literature.

Although the story in each chapter is unique and interesting in its own way, I found the most compelling to be the case studies from Mexico, the Philippines, Uganda and the United States presented in chapters six to nine.

In chapter six, Israel Santos Flores from Mexico analyses a decade-long campaign by the civil society organisation Fundar aimed at increasing the transparency of tax amnesties. These allowed the cancellation of tax debts without disclosing information about the beneficiaries, raising concerns about injustice in the tax system. Fundar employed strategies such as legal actions and media campaigns to ensure the publication of beneficiaries’ names. At the same time, it began to reveal connections of some of the suspected beneficiaries of tax amnesties to prominent public figures and corporations. The pressure from the public led the new government under President López Obrador to ban future amnesties and introduce constitutional amendments to enhance transparency. Fundar’s campaign highlights how civil society can influence tax policy and promote tax justice through coordinated efforts.

Chapter seven, written by Kenneth Isaiah Ibasco Abante from the Philippines, deserves special attention: in addition to readers interested in public sector economics, it would be no less interesting to the fans of crime fiction. It tells the story of a successful civil society struggle against the powerful tobacco and beverage lobby in the Philippines. The organisation called Action for Economic Reforms led the campaign to raise excise taxes on tobacco and alcohol products, with the goal of funding national public health programs. And they succeeded! This case can serve as an excellent example of an orchestrated and sustained civic movement that was able to compete with industry lobbyists. Along with the compelling story this chapter provides a useful “cookbook” in the form of seven lessons essential to building an effective civil society movement for tax reform.

Another exciting story was written in chapter eight by Solomon Rukundo from Uganda. It discusses the introduction of two controversial taxes in Uganda, the Excise Duty (Amendment) Act 2018 known as the mobile money tax, and the “over-the-top” services tax commonly referred to as the social media tax. The government’s rationale for these taxes was to expand the tax base, particularly targeting informal sector transactions through mobile money transactions, and to curb social media gossip. However, these taxes were widely seen as regressive, which led civil society organisations, including Tax Justice Alliance Uganda, to mobilise the population against their introduction. Their campaign led to a reduction of the mobile money tax from 1% to 0.5%, but failed to repeal the over-the-top services tax, which remained in place until 2021.

In chapter nine, Alan Essig analyses the efforts of civil society coalitions to implement higher taxes on the wealthy in Massachusetts, Maine, and Minnesota. The chapter shows that changes initiated by civic actors are possible even in the most developed countries of the world. The primary goals of the campaigns were to reverse falling incomes and improve public services. They used different strategies within the system, such as constitutional amendments and ballot initiatives. The campaigns in Massachusetts and Maine were not successful, but the one in Minnesota saw full implementation under a new democratic governor. The author identifies key challenges that civic actors face in achieving reforms of progressive taxation, which may be useful for readers in other countries.

Finally, a word of caution: if econometrics is your *fétiche* and you expect the application of advanced methodologies, this book might disappoint you. But if you are looking for a collection of practical examples, it should definitely find a place on your bookshelf. As eloquently described in the introduction to the seventh chapter, “in the absence of strong political parties, civil society movements can help push for policy reform continuity across administrations despite the unpredictable nature of political leadership”. It remains to be seen whether a broader circle of civil society actors and authorities will heed the messages conveyed in these pages, or whether they remain just words on paper read by few enthusiasts.