

Japan's taxing bureaucrats: Fiscal sociology and the property-tax revolt

Jinno, Naohiko, author

Deskripsi Lengkap: <https://lib.ui.ac.id/detail?id=9999920567807&lokasi=lokal>

Abstrak

This paper examines Japan's 1990s property-tax revolt using Schumpeter's fiscal sociology, or what in contemporary terms could be referred to as an historical institutionalist perspective on fiscal politics. We argue that the revolt was rooted in the wartime fiscal system, whose legacy includes bureaucratic turf wars over taxes on income, consumption and assets. In recent years, this conflict over access to revenues has been aggravated by a fiscal crisis and major shifts in Japan's national and subnational tax systems. In our view, the activism of Japan's fiscal bureaucrats tends to be dismissed by rational choice institutionalism, especially its principal-agent variant. By contrast, we show that bureaucratic agencies are important, autonomous actors in Japanese fiscal politics, and argue that identifying and explaining their organizational agendas requires more eclectic methods. The public finances are one of the best starting points for an investigation of society, especially though not exclusively of its political life. The full fruitfulness of this approach is seen particularly at those turning points or better epochs, during which existing forms begin to die off and to change into something new, and which always involve a crisis of the old fiscal methods.