

Pierre Bourdieu (which makes sense because the article is a chapter in a book that theorizes about the state from the vantage point of several disciplines). He invokes Bourdieu’s metaphor of the state: a metaphor that distinguishes the scal ministerial cabinets from the spending ministries. In contrast, Mehrotra posits the state as a Hindu deity with multiple arms. His point is that our concept of the state has evolved dramatically from the days when it was theorized as a monolithic entity and described in relatively straightforward ways.

Mehrotra draws on his extensive work in tax history to demonstrate how tax systems in liberal democracies require constant negotiation and renegotiation because they are fundamental to our sense of how democracy should be manifest. Readers who have no time to read Mehrotra’s longer work can gain a sense of his argument in this article!<sup>17</sup>

The interaction between taxation systems and theories of the state and the influence of tax structures on concepts of citizenship are the focus of the first two sections of the article. Readers who are not particularly interested in these matters may nevertheless find the section on state delegation to the private sector of the obligation to withhold fascinating. Mehrotra details the introduction of “stoppage at the source” withholding in the United States in 1913 (when withholding was imposed on persons or organizations making payments of more than \$3,000 in salary, interest, or other fixed income, such as rent and dividends). While widely accepted now, the idea that the state could impose (with democratic acceptance) on private organizations or citizens the obligation to withhold and remit taxes on behalf of other private citizens seems far from obvious in the historical account.

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Baistrocchi’s collection is a must-have for readers interested in tax treaties. It might aptly be referred to as “the definitive encyclopedia on tax treaty case law.” Work by 42 authors spans 27 countries and provides an analysis of over 580 tax treaty cases.

The two-volume collection follows the familiar International Fiscal Association format: an introduction; chapters devoted to individual countries; and conclusory chapters, each of which brings a comparative approach to an aspect of tax treaty disputes.

