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FOOTNOTES . . .

*The following short articles and items
are submitted for your interest by the respective authors.*

TAXATION MUSEUM, JERUSALEM

by

H. Elliott Lipschultz

At the corner of Argon and King David Streets in Jerusalem, Israel, a little known Taxation Museum is conveniently located. It is a short stroll from the King David Hotel, past the Hebrew Union College to Argon and King David Streets. Although official tourist maps clearly indicate its location, those who have visited Jerusalem may have walked past the museum without noticing.

Walking East on Argon Street from the Kings Hotel, one passes the World Center for Conservative Judaism and the West Jerusalem U.S. Consular Office. The museum is located before crossing the Mamilla area to the Jaffa Gate of the Old City or the path to Mt. Zion.

Ze'ev Scheref, Director of State Revenue Administration, Simha Gafni, Customs and Excise Director, Ze'ev Birger, Deputy Customs and Excise Director, and Avraham Mande'el, Director of Information and Public Service of the State Revenue Administration, developed the idea for the museum in 1958. Avraham Mande'el was entrusted with establishing and directing the Museum, which opened to the public on October 27, 1964.

No charge is made to enter the Museum, thus, it is within the budget of most tourists. However, its hours are rather limited: 1-4 p.m. on Sunday, Tuesday and Thursday and 10 a.m. to noon on Monday and Wednesday. The Museum has an archive and reference library for scholars, and in cooperation with the Ministry of Education and Culture, activities for school children and youth groups.

The permanent exhibit has 13 sections covering ancient world taxes, *diaspora* community taxes, and Ottoman, Mandate, and Israeli taxes. Included in the display are the

development of methods of marking as proof of payment of customs, luxury, purchase, and stamp taxes, as well as prevention of smuggling and importation of illegal substances and goods such as gambling accessories, weapons other than firearms, drugs and stamps from hostile countries. The exhibit captions are mostly in Hebrew. However, captions in English, French, German and Arabic may also be found.

Among the many items exhibited, one might note the 1.10 meter sword which belonged to the chief guard, the Kawas, who patrolled the Ottoman Customs Administration premises in Jaffa. Also of interest, a letter is displayed which attests to the income and taxes paid in 1863 by U. S. President, Abraham Lincoln, and the "Assessment Ledger" of 1695 from Mantua, Italy.

The 1695 Assessment Ledger from Mantua, Italy was kept by elected officials of the Jewish community in that city. The ledger reports information about income, property, and business taxes pertaining to both taxpayers and tax officials, who are referred to, respectively, as "defrayers of tax and burden" and "their excellencies the assessors." The following has been abstracted from the ledger:

Any man of ethics should examine himself and not seek ways to lighten his tax burden in any manner whatsoever...if he does not strictly comply...he will have stolen from the public, and his sin will be grave in the extreme.

Nor should he find loopholes, congratulating himself and rationalizing that others, too, present incor-

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rect or accurate (sic) reports, and
that he too can do as they do, main-
taining earnings "on the side."

Another document in the museum indicates that due to the failure of a well known academician from Haifa to present his annual tax return, the assessor used his best judgment in estimating his income. The academician, unhappy with the resulting estimate, lodged a unique objection with the assessor: "...By virtue of my capacity, I appoint you Emperor of Japan and the Pacific Islands. This appointment is as realistic as your assessment of my income for the year 1954-55...."

The museum provides a unique opportunity to improve one's knowledge about history and taxation. For example, in 1623, Johannes Van-den-Broek of the Netherlands, at the age of 26, conceived the Stamp Tax which he suggested to the King as an innovative way of raising more revenue. Upon hearing the details, several members of the

legislature promised Van-den-Broek royalties of 30,000 gulden per year for life if his proposal was adopted. The district of Holland implemented his idea on August 13, 1626. The other seven districts followed during the next ten years. Until his death in 1648, Van-den-Broek was not paid a single gulden of the promised yearly royalties.

In regard to the section on smuggling, one learns that a clever, or maybe not so clever, smuggler once attempted to smuggle diamonds into Israel by concealing them in a silver relief of the "Last Supper," based on Leonardo da Vinci's famous painting. The relief, measuring 50x30 cm., was made in two parts which were soldered together. The diamonds were hidden in the hollow parts of the relief.

For more information about the Tax Museum in Jerusalem, please contact H. Elliott Lipschultz, 816 Cedar Lane, Northbrook, Illinois, 60062-3538 (or telephone: 708-480-9785 or FAX: 708-272-4843).



NECESSITY, A LESSON OF HISTORY

by

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As an introduction to the dialogue identified below, two observations come to mind. Often the phrase, "history repeats itself," is used in reference to our commonplace and shared experiences in life. Of course, one may suggest that history never really repeats in exactly the same manner, or that people tend to repeat certain thoughts and actions, not history. Regardless of any philosophical debate, most people are likely to subscribe to this generality, and perhaps this phenomenon is due to us a bit more reflection.

Secondly, literature provides a valuable means in which to gain insights into history and various aspects of social orders. Literature, including fiction, may be used to study the characteristics of various groups or

professions as perceived by the author. An excellent example is provided by Peter Boys' article, "A Source of Accounting History: Somerset Maugham," in the Fall, 1994, *Notebook*.

While reading a recent novel by Mark Frost entitled, *The List of 7*, I found a seemingly incongruent conversation between two main characters, Doyle and Sparks, interesting from a historical and philosophical point of view. The conversation takes place on an old Roman road in England, a trade route which runs to the sea—the scene alone being historically intriguing.

"Of course, paths like this one were in use long before the Romans crossed the channel," Sparks continued, completely ignoring