

# 5 The Historical Roots of Post-Communist Taxation

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## Abstract

The chapter investigates whether and how communist and pre-communist legacies have shaped post-communist taxation in Eastern Europe and Central Asia. It starts with a literature review showing that post-communist tax outcomes are usually explained by post-communist political, institutional and economic variables. Historical legacy effects are largely ignored. The chapter then provides a short historical overview of the spread of modern taxes in Eastern Europe and Central Asia before the rise of Communism. It reconstructs breaks and continuities in national tax systems during Communism. Finally, it uses regression analysis to gauge the influence of pre-communist and communist legacies on post-communist tax systems. It shows that the timing of income tax introductions before Communism and the role of income taxation during Communism have shaped post-communist taxation in important ways.

**Keywords:** [tax introduction database](#), [post-communism](#), [personal income tax](#), [corporate income tax](#), [empires](#)

**Subject:** [Political Economy](#)

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