There is a public ritual in Iran where pious Shiites commemorate the martyrdom of Imam Hussein. They walk the streets chanting, beating their breasts in penance, cutting themselves with daggers or swords, and whipping themselves in synchronized moves. Recounting such “Passion Play” honors martyrdom, brings catharsis, and indirectly begs for absolution.

Greek tax authorities seem to be keen admirers of such rituals because they follow similar scripts almost on an annual basis. Tax evasion is thought to be pervasive. In dealing with taxpayers, the government assumes they cheat. It puts little or no faith in their tax returns; rather it relies periodically on its own estimates of how much they should have earned, the infamous “objective criteria,” and calculates taxes accordingly. Not surprisingly, it is almost always a debt. Hence to everyone’s “surprise” citizens are tax evaders, point which is used ex post to justify the imposition of more taxes in the name of combating tax evasion.

There is also the occasional reform, «περαίωση», which essentially amounts to blackmail. Tax authorities send notes to all taxpayers asking them to pay back taxes (with interest). If taxpayers do not respond or wish to contest the decision, they will be audited. One knows the likelihood of being audited is miniscule given the authorities’ capacity and willingness. The question is: do you want to risk it and how much time and effort do you want to waste dealing with it? Those who owe little will pay, and those who owe a lot will fight it in court. Given the state of justice in Greece, this can take at least ten years (more if you are Tolis Voskopoulos, a famous Greek singer). Hence there is a widespread perception of injustice; the same people end up paying over and over again.

The issue has acquired significance of late because of the country’s dire financial need. In a desperate effort to increase tax revenues, the government has ritualized the threat of making public the names of those taxpayers (individuals and organizations) that owe vast sums of back taxes. The game is name and punish. Both recent Ministers of Finance, Mr. Papakonstantinou and Mr. Venizelos, have threatened to make public the names of those who owe huge sums of back taxes. It’s a cathartic move to convince taxpayers that social justice will prevail. The lists have occasionally found themselves on the front page of newspapers, but they have had the exact opposite effect.

The lists are either flawed or ridiculous. A list made public early last year contained names of people who lived in high cost areas and showed far lower incomes. It turns out that names were collected of all those who were cited for violations with tax authorities over a given time period, whether serious or not and whether fines were paid and cases were closed. In other words, the list included indiscriminately names of individuals to pacify public opinion. Public demonization was used in order to convince the public the government was using its whip and other instruments at its disposal to force people to pay their fair share. It was a public ritual that failed in its cathartic aim.

A year later, lists were made public of the fifty largest debtors to public coffers. The idea was to put pressure on these organizations to settle their debts. Again the threat was public whipping in exchange for catharsis and absolution. The plan backfired as it became obvious that among the biggest debtors were public companies, both former and current, as well as companies that sued, claiming they had nothing to hide. Was the government experimenting with self-flagellation? Was it asking for absolution by seemingly threatening to whip Olympic Airways (which has been sold and no longer exists) or OSE (the public train operator) into cathartic tax flagellation? The sad reality is there is no money to be collected from Olympic (liabilities have been absorbed by the state as part of the sale) and the public coffers will not increase by threatening to shut itself down.
The current Finance minister has produced yet another list, which he has so far made known only to members of parliament. This amounts to martyrdom by prolonged threat of flagellation. If the government knows who the debtors are, why does it not make their names public? If it does not, why go through this ritual yet again?

Rituals for catharsis and absolution have an important role to play in religion. The Greek government has clearly demonstrated that empty tax rituals, whether they involve public chants or self-flagellation, have no place in public affairs.