Codebook: War Tax dataset (v.1.0)

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Introduction[1]

The dataset includes information on all war taxes introduced between 1960 and 2020 in countries affected by large-scale armed conflict – reaching at least 1,000 battle related deaths – during this period. It includes information on 68 individual war taxes across 36 countries.

In Western history, wars have not only been a major *de facto* driver behind the introduction of new taxes (Tilly, 1992), but was for a long time its primary *de jure* justification (Levi, 1988). Indeed, fiscal history is largely one of governments desperately trying to cover their expenses for wars by convincing their recalcitrant subjects not to flee, hide, or resist the arrival of the tax collector, charged with assessing yet another levy (Ardant, 1971).

The phenomenon of war taxes is theoretically significant since it constitutes a particularly illuminating instance of the crucial bargaining process between state and citizens which is at the heart of any fiscal policy. Empirically, they have played a significant role not only in terms of crucial short-term revenue increases, but by their tendency to be kept in place long after the disappearance of their initial justification, they have also contributed to the expansion of fiscal systems in the long-term (Ames & Rapp, 1977). Moreover, by virtue of their strong apparent justification, their urgent necessity, and their avowed temporary nature, war taxes have often taken innovative forms, thus contributing to fiscal modernisation (e.g. Florentine *catasto;* British *war income tax*).

The crucial role of taxes motivated by the exigencies of war is now well-established in Western histography on public finance and state formation (t Hart, Brandon, & Sánchez, 2018). Recent research has further unveiled the extent to which modern tax systems in early-industrialised countries has been shaped by large-scale warfare – particularly with regards to the expansion of progressive taxation (Scheve & Stasavage, 2016). However, comparative studies on designated war taxes are, to my knowledge, restricted to a single country: the U.S. (Bank, Stark, & Thorndike, 2008; Kreps, 2018).

[1] **To use this data, please cite:** Frizell, Jakob (forthcoming). "Rallying Fiscal Patriotism: War Taxes in the Contemporary World". *Comparative Political Studies*. [Updated as appropriate]

Likewise, whereas the general link between wars and taxation in the non-Western world has been increasingly explored (Centeno, 1997; Frizell, 2021; Kisangani & Pickering, 2014; Thies, 2007), studies focused on war taxes are again restricted to one country, and a single war tax: Colombia and its "Democratic Security Taxes" (Flores-Macías, 2014; Rodríguez-Franco, 2016).

The War Tax dataset is a first empirical step to filling this gap, by identifying and compiling data on all war taxes introduced across 79 war affected countries between 1960 and 2020.

For each identified war tax, data has been gathered on the precise time of introduction and abolishment, details on the design and subsequent amendments, revenue generation, original name, legal basis, and to the extent possible, elaborations on its justification, public perceptions, and possible political conflicts. All taxes have further been linked to a specific conflict, as recorded in the UCDP/PRIO Armed Conflict Dataset, v.20.1 (Gleditsch, Wallensteen, Eriksson, Sollenberg, & Strand, 2002; Pettersson & Öberg, 2020). Data on the immediate pre-introduction revenue structure in the relevant country has been included whenever possible. Finally, the *apparent vertical incidence* of each tax has been coded, taking into account objective characteristics of the tax(es), data on the domestic economy, and secondary judgements.

Defining War taxes

A war tax is a distinct tax, or set of taxes, explicitly justified by and plausibly linked to the revenue needs generated by war or its immediate consequences.

Operational criteria

I. A tax is here understood as a revenue instrument consisting of an obligatory and non-refundable payment demanded by the state without individual benefits received in return.

> **Explication:** In many countries (not least former British colonies) compulsory loans have been common and explicitly linked to wars. These have further not seldom (e.g. in Israel) been perceived of as taxes, in spite of being repaid and carrying interest. However, loans are not considered taxes – even if mandatory and levied on established tax bases. Fees for avoiding/postponing military service are sometimes so widespread as to appear as taxes, and may also be earmarked for war-related expenditures. However, to the extent that they grant an individual right in return for payment, they are not considered taxes. **Finally, as a revenue instrument, a war tax must have a potentially meaningful revenue yield; purely symbolic instruments (e.g. certain postal-stamp taxes) are not war taxes.**

II. The tax has to become legally and effectively introduced, formally assessed and regularly collected.

> **Explication**: The tax must result in revenue being collected in a regular manner – even if only for a brief period. The legality-criteria can be illustrated by the Croatian War income tax (taxid #15), which was preceded by an informal defence levy of one day's salary per month; only when it was formalised as a 4.5% tax does it qualify as a war tax. Taxes which appear to lack any specific legal basis or whose collection appear to be non-regular are excluded (such are e.g. the case with several candidate-cases relating to Houthi-controlled Yemen from 2015 onwards). Taxes that are formally introduced but never effectively implemented (i.e., collected) likewise fail to reach the criteria.

III. The government must explicitly link the tax to the costs of war or its immediate consequences at the time of introduction.

> **Explication:** In practice, this condition is met if the link is manifest in either 1) the name of the tax, 2) through a legal earmarking of its revenue, or 3) by an explicit statement to this effect by a relevant government official. Secondary sources referring to a tax as a "war tax" (or similar) may be used as supporting evidence but is not in itself sufficient. Tax-proposals which have previously been motivated by costs of war, but which at the time of introduction is no longer motivated as such (e.g. Pakistan 1988 income tax surcharges), are not considered war taxes.

IV. The tax must be constituted by one or several distinct tax instrument.

> **Explication:** a war tax must be distinguishable from regular, pre-existing taxes, both from a legal perspective and from the perspective of the taxpayer. This means that mere rate-increases of regular taxes – even if explicitly linked to the cost of a specific conflict – fail to fulfil the criteria. Legally, it must be constituted *either* as a new, separate tax, *or* (most commonly) as a surcharge on pre-existing taxes. While not demanding the explicit specification of the tax burden accruing due to the war tax, the taxpayer must *in theory* be able to separate the added tax burden from that of regular taxes.

V. The tax must be plausibly connected to the financial costs of an actual armed conflict; whether it is impending, ongoing or already over.

> **Explication:** In the vast majority of cases, the connection to a specific conflict is both apparent, and most of the time explicit, and thus pose no problem.
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> In judging the plausibility-criteria, temporal correlation is an important (but not decisive) issue. For example, the Cypriot Special Defence Levy (taxid #19)

was introduced in 1984 to counter the perceived threat of Turkey. While introduced almost 10 years after the end of active fighting, Turkey continued to militarily occupy a significant part of the country, thus sustaining the military conflict albeit without overt hostilities. Moreover, shortly before its introduction, in late 1983, tensions had increased considerably as the northern part of the island declared itself independent. It is thus seen as plausibly linked to a concrete military conflict. In contrast, the Turkish Defence Surcharge, introduced in 1985, is not coded as a war tax. Turkey was of course also part of the conflict in Cyprus, and moreover had just become involved in armed conflict against PKK. Nonetheless, at this time, neither of the conflicts demanded any significant additional resources for the Turkish army. Neither was such a link established by the government. Rather the Defence Surcharge was introduced as part of a strategic long-term plan to increase it Turkey's military capabilities.

While the government need not be actively and militarily involved in the armed conflict at the time of introduction, the plausibility-criteria also means that the resultant tax revenues must at least theoretically be used for the professed cause. Thus, e.g. the Libyan Jihad Tax of 1970 (taxid #37) is coded as a reaching the requisite criteria. For, while the Libyan government was not an active military party to the Israel-Palestinian conflict, since there are strong indications that the Libyan government made substantial financial contributions to the Palestinian armed groups – their support being the professed motive for the tax. Other "support Palestine"-taxes introduced (e.g. Bahrain) have not been included since there is little indication that they actually contributed to cover the costs of any particular armed conflict.

VI. War taxes must apply generally and on a national basis, and levied by an authority exercising effective control over a territory with a plausible claim to legitimately govern it.

Explication: The criterium of national basis implies that strictly local taxes or those only applied in colonies are excluded. War taxes must also apply generally (i.e, not only to a specific population group) and *in* the territory (i.e, not e.g. only on diaspora groups). This, on the other hand, does not preclude narrow tax bases (e.g. specific transactions or sectors). Effective control and plausible claim to legitimacy, is however minimally understood and does not necessitate international recognition. So, for example, during the Bosnia civil war, the Serbian as well as Bosnian entities are understood as separate authorities capable of levying "national" taxes within their *de facto* territory. Such is also the case for the separate governments in e.g. Yemen and Libya in the late 2010s.

VII. Coding criteria are in general applied non-retrospectively.

Explication: This means, first, that a war tax must be justified as such *at time of introduction*. *Post hoc* linking to a war is not recognised. One example is the Ethiopian temporary import surcharge (introduced in 1999). While it appeared as obviously motivated by the war with Eritrea, and was indeed later acknowledged as a "war tax" by the authorities, it was not overtly linked to the war when introduced – indeed it was introduced as discretely as possible. Hence, it fails to reach the criteria.

The non-retrospectivity rule also means that a fiscal measure introduced as a loan is coded as a loan (thus not reaching the criteria), even if it in practice turns into a tax. The opposite is also true. For example, the El Salvadorian Tax for the Defence of National Sovereignty (taxid #24), was declared illegal soon after its introduction, and had to be repaid. Hence, while ultimately and in practice it can be considered a compulsory loan, it was introduced as a tax, and effectively functioned as such, even if only for a short period. Thus it fulfils the criteria of a war tax.

The exception to the non-retrospectivity rule pertains to the link of a tax to a specific conflict (IV). I.e., for taxes introduced in anticipation of a conflict, only in those cases that the conflict eventually breaks out (with the tax still in place) are considered war taxes. Such is the case for the Sudanese Defence and Security Tax (taxid #59) introduced in 1979, four years before the anticipated conflict actually broke out. If the tax is abolished before any conflict actually breaks out (e.g. Yugoslavian Defence tax, levied only in 1990), it does not reach the criteria of a war tax.

VIII. War taxes are understood as distinct and temporally continuous policy packages and can contain one or several tax instruments.

Explication: understood as a political phenomenon, a single war tax may be constituted by a plethora of different tax instruments. The extent to which these constitute a comprehensive unity in a legal sense varies. They can be introduced through a single comprehensive law, or separate legal acts. The key aspect is that each tax instrument is understood as part of a single policy-package. Concretely, the unity (and continuation) of a war tax is most often simply determined by the name used by the government to refer to it, and the contemporaneous introduction of its constituent tax instruments.

A war tax comes into being when it starts being legally imposed (i.e, assessed, even if not collected immediately). Retroactive applications are not considered. The coding criteria allows for considerable change, as well as minor interruptions, over the course of the life-time of a war tax. As a general rule, it only ceases to exist when the last of its constituent tax instruments are abolished.

Operationalization of apparent vertical incidence

One of the major initial aims for the collection of data on war taxes for the present project has been to assess in what way and the extent to which these instruments reflect war-time perceptions of fiscal fairness. Accordingly, the apparent vertical incidence of each tax has been assessed, and coded as either *regressive, neutral,* or *progressive*.

As opposed to the real, economic incidence – difficult to conceptualize, even more difficult to measure – the apparent vertical incidence is understood as capturing the political aspect of the resultant distribution of the tax burden. What is of interest here is thus the vertical distributional incidence of the tax, *as plausibly assessed by a tax-payer.* This may correspond to a larger or lesser degree to the actual economic incidence of a tax (however defined). The assessment is based on key characteristics of the war tax itself, macro-economic factors, and potential additional information from secondary sources.[2] The starting-point for the assessment is the primary tax-base (consumption, income, wealth) on which the tax falls, disregarding long-term behavioural responses which may shift the ultimate tax burden (Saez & Zucman, 2019a) – in any case likely to be unobservable for the any taxpayer. For each tax base, the assessment the proceeds by accounting for the design of the tax (rate graduation, exemptions/allowances, restrictions to specific sectors/income-classes/goods/wealth-types) while keeping in mind macro-economic aspects (such as poverty, consumption, ownership and employment profiles). Vertical incidence is understood as the degree to which the tax burden increases relative to the income distribution. A war tax is judged as being apparently *progressive* to the extent that basic observable characteristics indicate that it engendered a higher tax burden for high-income individuals compared to low-income individuals, relative to their respective income. In other words, that it falls *disproportionately* on the rich. A war tax is inversely judged to have an apparent *regressive* incidence if it falls disproportionately on the poor. Finally, it is judged as *neutral* if does not clearly either regressive or progressive. Accordingly, *apparent neutrality* is understood in a broad sense.

> **Trade taxes:** General and undifferentiated trade tariffs are judged *regressive* by default. May be judged as *neutral* if basic the tariff for basic food-stuff is significantly reduced or exempted altogether. If specifically targeting luxury imports (e.g. wine, motor boats, large passenger cars) or elite-dominated exports (e.g. coffee), it can be judged as *progressive*.
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> **Consumption taxes:** Similar to trade taxes, consumption taxes are *regressive* by default (wide coverage, undifferentiated rates), but can be *neutral* with differentiated rates and restricted coverage, or even *progressive* when specifically targeting luxury consumption.
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> **Income taxes:** Corporate income taxes (or surcharges) are judged *progressive* if no indication to the contrary is evident, given that they fall on capital owners, in the first instance and most likely in the long term as well (Saez & Zucman,

[2] For general information on tax progressivity for different taxes in developing countries see Chu, Davoodi, and Gupta (2000) and (Gemmell & Morrissey, 2005)

2019b, p. 157). Personal income surcharged are likewise judged as *progressive*, if they apply to an existing progressive schedule *or* are themselves progressively graduated. If they are non-graduated, have a maximum-cap, or apply to a flat existing schedule, they may be *neutral* or even *regressive*. Surcharges on Social security contributions or payroll taxes, are *neutral* by default but may be either *regressive* or *progressive* depending on incidence and graduation.

Wealth/property taxes: Generally progressive, even when levied at flat rates, by virtue of the very inequal distribution of wealth (compared to income) in all societies. This is particularly true for net wealth taxes. Real estate taxes, even when non-graduated are likewise generally deemed progressive, given a high concentration of taxable real-estate at the top of the income distribution in most non-OECD countries.[3] Thus, lacking any indication of the opposite, also non-graduated real estate taxes are deemed to be *progressive.* The same is true for taxes on mobile assets.

Other taxes: this category includes a wide array of different taxes falling on distinct tax bases, with incidence further varying depending on their design. Poll- or head-taxes are judged *regressive*, if no indication to the contrary is evident. Stamp-taxes cover the whole spectra of apparent incidence, depending on what specific good/transaction/service they are levied – and the relative utilisation of these by different income groups in the specific country. Financial transaction taxes are generally highly *progressive*. Royalty-like taxes levied on corporations are similarly judged as *progressive* if there is no indication to the contrary.

Sources and coding process

The coding process has been divided into several steps: first, candidate cases are identified; second, focused research is conducted aiming to establish whether they meet the operational criteria of a war tax (described above); third, and in parallel, information on all relevant aspects of the case is collected; and finally, the data is coded according to the information gathered.

Candidate cases have first been identified by extensive reading of several thousand archived annual or semi-annual IMF reports for the entire country-periods, complemented by annual tax guides from tax consultancy agencies (Deloitte, KPMG, PwC, PKF). Taxes or tax increases that either have a name linking it to an armed conflict or related expenditure areas, that is

[3] As e.g. pointed out by Piketty (2019, pp. 657-664), in many Western countries, non-graduated real-estate taxes may well have a very feeble progressivity, not least compared to net wealth taxes.

stated to be motivated by the same, or in any other way suspected of constituting a war tax (e.g. by virtue of its timing), is flagged for further inquiry if not immediately confirmed to meet the requisite criteria. In a second step, open searches have been conducted through news-aggregators (e.g. Factiva), internet search-engines (Google), newspaper archives (Le Monde, New York Times), institutional archives (World Bank, CIA "reading room"), and digitised library collections (Hathi-trust). Search terms have included combinations of "war / war effort / army / defence / refugee / reconstruction / rehabilitation" and "tax / levy / surcharge / surtax / contribution". Candidate cases have been flagged for further research. Finally, for country-periods where circumstances indicate that there is a likelihood that war taxes have been introduced, but where none has been identified, focused searches have been conducted using above search engines, consulting secondary literature, and inquiring with country-experts (local tax administration, research institutes, tax consultancy offices, etc.).

By combining extensive reading of relevant sources covering most of the country periods, with broad, open searches, as well as focused searches and expert-inquiries on specific country-periods, the risk of failing to identify relevant candidate cases has been minimised. The fact that the rate of new identifications declined steeply at a certain point in the research process is a further indication that the identified cases indeed cover the quasi-totality of actually existing cases.

After identification of candidate cases, each case has been thoroughly researched using the same type of sources used for their identification, in order to verify that they meet the criteria for a war tax, and if so, to gather the requisite data for each. IMF reports and tax consultancy reports have again been favoured as initial entry-points, as they tend to provide the most accurate information on the design of the tax. Nonetheless, even in such "expert-publications", errors are not uncommon, and temporary taxes are often treated only briefly (if at all). To gain precise information on the design and subsequent evolution of each tax, original legal texts are often necessary. In all but a few cases, such legal sources have been possible to access. Contextual information (the armed conflict, political and economic situation) have mainly been found in secondary literature (monographs, academic journals, reports from the IMF, World Bank, CIA, NGOs). Revenue data are, with few exceptions, from the IMF and/or the relevant authority for each country (MoF, revenue authority). These come with the same reliability-issues as in most developing countries. Nonetheless, they will represent the best possible estimates.[4] Finally, information on the political processes surrounding the policies (motivation, conflicts, etc.), have to a large extent also been found in news-reports. While these sources (like other non-expert sources) engender a risk of factual errors – or more pertinently, terminological vagueness – with regards to precise design and function of tax instruments, they are often crucial for gaining insight into the rationale behind and reactions to them. Here, reliability is maximized through triangulation and the primary reliance on well-recognized news-sources (e.g., BBC, AFP, AP, Reuters, Financial Times, Bloomberg, New York Times, Le Monde). By virtue of their general credibility *and* largely

[4] Detailed sources and explanatory notes for the revenue data of each war tax can be found in separate country-sheets in the War Tax excel-file.

international character, the risk of bias in the reporting on national fiscal policy in developing country is judged to be small. The dataset contains brief "*notes*" where reliability-issues for each case are flagged. In addition, the information gathered for each case is summarized in background notes, including all relevant sources, and compiled into a master document ("War Tax Background Notes"). Background notes for individual cases are available upon request.

Variable description

country_name	Name of country.
taxid	Unique war tax identifier.
name_eng	Name in English (not necessarily official).
name_orig	Name in original language.
ccode	Country-code according to Gledditch/Ward.
taxtype	The type of tax, classified into 6 categories according to its constituent tax instrument(s). *Trade tax* = levied on international trade, through trade tariffs. *Consumption tax* = levied on consumption, through GST, VAT, excises, or different forms of turn-over taxes. *Income tax* = levied on the assessed or indirectly appraised income of individuals or corporations, usually through PIT or CIT, but may also take the assessment form of a SSC. *Wealth tax* = levied on wealth, including net wealth taxes, real estate taxes, and levies on movable assets. *Other* = taxes not taking the above standard forms (even if falling on their respective tax bases), including stamp taxes, poll taxes, financial transaction taxes, tax-like royalties on natural resource extraction. *Multiple* = war taxes including tax instruments falling into more than one of the above categories.
type_other	Dichotomous. Coded as 1 if the war tax contains tax instrument(s) belonging to the "other"-category.
type_consum	Dichotomous. Coded as 1 if the war tax contains tax instrument(s) belonging to the "consumption"-category.
type_trade	Dichotomous. Coded as 1 if the war tax contains tax instrument(s) belonging to the "trade"-category.
type_income	Dichotomous. Coded as 1 if the war tax contains tax instrument(s) belonging to the "income"-category.
type_capital	Dichotomous. Coded as 1 if the war tax contains tax instrument(s) belonging to the "capital"-category.
std_rate	Standard rate of tax (if applicable).
min_rate	Minimum rate of tax (if applicable).

top_rate	Maximum rate of tax. For surcharges it equals the maximum percentage points with which the primary (i.e., regular) rate is increased.
exemption	Specified tax bases exempt from tax (if applicable).
allowance	Minimum allowances exempt from tax (if applicable).
vertical_incidence	Apparent vertical incidence; three categorical values: *regressive*, *neutral* and *progressive*. See above for coding criteria.
purpose	Primary discursive link. Four categories: *Army and defence*; *Reconstruction*; *Victims and veterans*; *General*.
earmarked	Whether revenue is earmarked. *Yes/No*; *Uncertain* = probable earmarking, but lacking confirmation; *No indication* = no indication of either earmarking or lack thereof.
year_intro	First year of application, as per the issuance of the law, or if later, the legal entry into force of the tax (retro-active application is not considered).
year_last_known	Last known year in which tax is in effect (not necessarily abolished).
year_last_confirm	Last year in which tax is confirmed in effect before abolishment. Applies to every started calendar year.
legacy	Categorical variable intended to capture the policy legacy of the tax, focusing on the mode of revocation. *Quasi-permanence* = if in place for at least 20 years. *Incorporation* = the tax is effectively integrated (partly or fully) into an existing, regular tax. *Substitution* = the tax is effectively replaced by a similar tax within 6 months. *Consolidation* = revoked in conjunction with major tax reform, where several smaller taxes are "consolidated" into a new tax. *Successor* = one or several similar extra-ordinary/temporary taxes or quasi-fiscal levies succeed the war tax in the years following its revocation, without it reaching the criteria of "substitution". *Abolishment* = simple revocation without apparent direct policy legacy *Still in place* = not revoked as of 2020 *Unknown* = insufficient data
revenue_share	Revenue from war tax as a share of total domestic revenue. Average of first 3 full years in effect. Domestic revenue excludes loans and foreign grants, relates to central (rather than general) government. To the extent possible "extra-budgetary funds" such as social

	security or development funds are included, as are natural resource revenues. Actual revenue data (retro-actively consolidated and adjusted) is preferred over "preliminary" data. Budgeted revenue, or estimated revenue based on less than full-year data is used only exceptionally and then clearly noted.
revenue_gdp	Revenue from war tax as a share of GDP. Average of first 3 full years in effect. GDP is expressed in current local currency, and market prices (not factor costs).
conflict_id	Conflict ID according to UCDP/PRIO Armed Conflict Database.
conflict_name	Conflict name.
conflict_start	First year of conflict-episode ("start_date2" in UCDP-ACD).
conflict_end	Last year of conflict episode (following "ep_end_date" in UCDP-ACD).
conflict_type	(1) *Extra-systemic*, (2) *Inter-state*, (3) *Civil War*, (4) *Internationalized* Civil war. Following UCDP-ACD. (If changing over the course of the conflict, it is the conflict type at year of tax-introduction that is coded).
conflict_intensity	(1) *>25 yearly BRD*; (2) *>1000 cumulative BRD*; (3) *>1000 yearly BDR* Following UCDP-ACD. Representing the highest level attained over the course of the conflict episode, before or at year of tax-introduction. Coded as 0 if introduced before conflict onset.
multi_conf	State involved in more than 1 simultaneous armed conflict (*Yes*/*No*).
main_sources	Providing the most important data sources.
legal_source	The primary legal source establishing the tax.
notes	Explanatory notes; uncertainty.
short_description	Contextual information and brief tax characteristics.
	Country-specific background variables
rs_dirind	Ratio of direct to indirect taxes; average for three years prior to introduction. Indirect taxes include also revenue from e.g. stamp and registration taxes.
rs_dirtot	Ratio of direct taxes to total domestic government revenues (excluding foreign grants and all types of loans); three-year pre-introduction average.

rs_taxgdp	Tax revenue as percentage of GDP (market prices); three-year pre-introduction average.
rs_totgdp	Total domestic government revenue as percentage of GDP (market prices); three-year pre-introduction average.

Table 1: Empirical population

	Country	Period			War taxes
1	Afghanistan	1960	–	2020	
2	Algeria	1962	–	2020	
3	Angola	1975	–	2020	2
4	Argentina	1960	–	2020	
5	Australia	1960	–	2020	
6	Azerbaijan	1991	–	2020	
7	Bangladesh	1971	–	2020	
8	Bolivia	1960	–	2020	
9	Bosnia-Herzegovina	1992	–	2020	3
10	Burundi	1962	–	2020	2
11	Cambodia	1960	–	2020	1
12	Cameroon	1960	–	2020	
13	Central African Republic	1960	–	2020	
14	Chad	1960	–	2020	2
15	China	1960	–	2020	
16	Colombia	1960	–	2020	4
17	Congo (Brazzaville)	1960	–	2020	
18	Congo (DRC/Zaire)	1960	–	2020	
19	Croatia	1991	–	2020	3
20	Cuba	1960	–	2020	
21	Cyprus	1960	–	2020	3
22	Egypt	1960	–	2020	2
23	El Salvador	1960	–	2020	3
24	Eritrea	1991	–	2020	2
25	Ethiopia	1960	–	2020	1
26	France	1960	–	2020	
27	Georgia	1991	–	2020	
28	Guatemala	1960	–	2020	
29	Guinea-Bissau	1974	–	2020	2
30	Honduras	1960	–	2020	
31	India	1960	–	2020	2
32	Indonesia	1960	–	2020	1
33	Iran (Persia)	1960	–	2020	1
34	Iraq	1960	–	2020	2
35	Israel	1960	–	2020	2
36	Jordan	1960	–	2020	
37	Kuwait	1961	–	2020	
38	Laos	1960	–	2020	
39	Lebanon	1960	–	2020	
40	Liberia	1960	–	2020	1
41	Libya	1960	–	2020	1
42	Mali	1960	–	2020	
43	Mauritania	1960	–	2020	1
44	Morocco	1960	–	2020	1
45	Mozambique	1975	–	2020	2
46	Myanmar (Burma)	1960	–	2020	
47	Nepal	1960	–	2020	
48	Nicaragua	1960	–	2020	2
49	Niger	1960	–	2020	
50	Nigeria	1960	–	2020	2
51	Pakistan	1960	–	2020	2
52	Paraguay	1960	–	2020	
53	Peru	1960	–	2020	1
54	Philippines	1960	–	2020	
55	Portugal	1960	–	2020	1
56	Russia (Soviet Union)	1960	–	2020	
57	Rwanda	1962	–	2020	
58	Senegal	1960	–	2020	

Table 1 cont.

	Country	Period			War taxes
59	Sierra Leone	1961	–	2020	
60	Somalia	1960	–	2020	
61	South Africa	1960	–	2020	
62	South Sudan	2011	–	2020	
63	Sri Lanka	1960	–	2020	4
64	Sudan	1960	–	2020	2
65	Syria	1960	–	2020	2
66	Tajikistan	1991	–	2020	
67	Thailand	1960	–	2020	
68	Tunisia	1960	–	2020	
69	Turkey	1960	–	2020	
70	Uganda	1962	–	2020	
71	Ukraine	1991	–	2020	1
72	United Kingdom	1960	–	2020	
73	United States of America	1960	–	2020	
74	Vietnam (North/United)	1960	–	2020	
75	Vietnam (South)	1960	–	1975	3
76	Yemen (North/United)	1960	–	2020	1
77	Yemen (South)	1967	–	1990	1
78	Serbia (Yugoslavia)	1960	–	2020	2
79	Zimbabwe (Rhodesia)	1965	–	2020	

Table 2: List of war taxes

Country	taxid	Name (eng.)	Name (original)	Introd.
Angola	1	National Reconstruction Stamp Tax	Selo de Reconstrução Nacional	1977
Angola	2	Popular Resistance Tax	Imposto de Resistência Popular	1978
Bosnia-Herzegovina	3	Special Sales Tax for Financing the Republika Srpska Army	посебном порезу на промет за финансирање Војске Републике Српске	1993
Bosnia-Herzegovina	4	National Reconstruction Tax		1994
Bosnia-Herzegovina	5	Tax for Reconstruction of Republika Srpska	порезу за обнову и изградњу Републике Српске	1996
Burundi	6	National Solidarity Contribution	Contribution à la Solidarité Nationale	1997
Burundi	7	National Solidarity Excises	Fonds de Solidarité Nationale	2001
Cambodia	8	War-Support Tax		1971
Chad	9	Reconstruction Levy	Contribution à l'Effort de Reconstruction Nationale	1984
Chad	10	War Effort Contribution	Contribution à l'Effort de Guerre	1986
Colombia	11	Defence Taxes	Contribuciones especiales para el restablecimiento del orden público	1991
Colombia	12	Public Contracts Special Contribution	Contribución especial sobre los contratos de obras públicas	1992
Colombia	13	Extractive Industries Special Contribution	Contribución especial por explotación o exportación de petróleo crudo, gas libre, carbón y ferroníquel	1993
Colombia	14	Democratic Security Tax	Impuesto para preservar la seguridad democrática	2002
Croatia	15	War Income Tax	Porezu iz neto-plaća i drugih osobnih primanja ("ratnih poreža na neto-plaće")	1991
Croatia	16	War Sales Tax	Porez na promet usluga ("ratni porez")	1991
Croatia	17	Reconstruction Tax		1992
Cyprus	18	Special Refugee Contribution		1974
Cyprus	19	Extraordinary Refugee Import Levy	Εκτάκτου Προσφυγικής Επιβάρυνσης	1977
Cyprus	20	Special Defence Levy	Εκτάκτου Εισφοράς διά την Άμυναν της Δημοκρατίας	1984
Egypt	21	National Security Tax	ضريبة لأغراض الأمن القومي	1967
Egypt	22	Jihad Taxes	الضرائب جهاد	1973
El Salvador	23	Emergency Tax	Impuesto de Emergencia	1969

Table 2 cont

Country	taxid	Name (eng.)	Name (original)	Introd.
El Salvador	24	Coffee Profits War Tax	Impuesto Temporal a los Ingresos Extraordinarios en Café	1986
El Salvador	25	Tax for the Defence of National Sovereignty	Impuesto para la Defensa de la Soberanía Nacional	1986
Eritrea	26	Rehabilitation Tax	Mehwey Gibri	1992
Eritrea	27	Income War Surcharge		1998
Ethiopia	28	Income War Levy	"Special contribution for the unity and territorial integrity of the motherland"	1988
Guinea-Bissau	29	National Reconstruction Tax	Imposto de Reconstrução Nacional	1975
Guinea-Bissau	30	Solidarity Fund Tax	Fundo de Solidariedade	1976
India	31	Refugee Relief Taxes	रिफ्यूजी रिलीफ टैक्स	1971
India	32	Defence Surcharge	"Kargil Tax"	2000
Indonesia	33	Confrontation Tax	Sumbangan Wajib Istimewa Dwi Komando Rayat (S.W.I Dwikora)	1965
Iran	34	National Solidarity Tax for Reconstruction	ماليات تعاون ملي براي بازسازي	1989
Iraq	35	National Defence Taxes	ضريبة الدفاع الوطني	1967
Iraq	36	Reconstruction Levy	ضريبة اعادة اعمار	2004
Israel	37	Security Levy	היטל ביטחון	1967
Israel	38	Peace for Galilee Levies	היטל שלום הגליל	1982
Liberia	39	National Reconstruction Tax	National Reconstruction Tax	1981
Libya	40	Jihad Tax	ضريبة الجهاد	1970
Mauritania	41	Contribution to the National Defence Effort	Contribution à l'effort de défense nationale	1976
Morocco	42	National Solidarity Contribution	Participation à la solidarité nationale	1979
Mozambique	43	National Reconstruction Tax	Imposto de Reconstrução Nacional	1978
Mozambique	44	Extraordinary Reconstruction Levy	Contribuicão Extraordinario para apoio a reconstrucão Nacional (CARN)	1989
Nicaragua	45	Patriotic Wealth Levy	Contribución Patriótica Sobre el Patrimonio	1979
Nicaragua	46	National Emergency Tax	Gravamenes Extraordinarios de Emergencia Nacional	1982
Nigeria	47	National Reconstruction Surcharges	National Reconstruction Surcharges	1967
Nigeria	48	Company Super Tax	Company Super Tax	1967
Pakistan	49	Defence Surcharges	Defence Surcharges	1965

Table 2 cont

Country	taxid	Name (eng.)	Name (original)	Introd.
Pakistan	50	Refugee Super Tax	Super tax for rehabilitation of temporarily displaced persons	2015
Peru	51	National Defence Taxes	"Tributos del Fondo de Defensa Nacional"	1990
Portugal	52	Colonies' Defence Tax	Imposto extraordinário para a defesa e valorização do ultramar	1962
Rep. of Vietnam	53	Defence and Development Tax		1962
Rep. of Vietnam	54	Solidarity Reconstruction Surcharge	Đảm-phụ Tái-thiết Tương-trợ	1968
Rep. of Vietnam	55	Refugee Relief Taxes		1972
Serbia (FRY)	56	Extraordinary Defence Tax	"Porez o financiranju vanrednih troškova obrane"	1998
Serbia (FRY)	57	Reconstruction Transaction Tax		1999
Sri Lanka	58	Rehabilitation Levy	පුනරුත්ථාපන බද	1984
Sri Lanka	59	National Security Levy	දරන ජාතික ආරක්ෂක බදු	1992
Sri Lanka	60	Save the Nation Contribution	දරන ජාතිය රැක ගැනීමේ දායක දල්	1996
Sri Lanka	61	Nation Building Tax	යනුවෙන් හඳුන්වනු ලබන බද්දක්	2009
Sudan	62	Emergency/Defence Tax	Emergency Tax/Defence Tax	1969
Sudan	63	Defence and Security Tax	ضريبة الدفاع والامن	1979
Syria	64	War Effort Contribution	المساهمة النقدية في دعم المجهود الحربي	1968
Syria	65	National Reconstruction Contribution	المساهمة الوطنية لإعادة الإعمار	2013
Ukraine	66	Military Levy	Військовий збір	2014
Yemen (North)	67	Defence Trade Tax		1969
Yemen (South)	68	National Defence Tax	ضريبة الدفاع الوطني	1972

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