


**FROM FEUDALISM TO THE DIGITAL AGE: A HISTORY OF TAX
CONSTITUTIONALISM AND THE SEARCH FOR TAX JUSTICE AND HUMAN
RIGHTS** <https://doi.org/10.56238/sevened2024.029-051>**José Rossini Campos do Couto Corrêa¹, Maurin Almeida Falcão², Charles Sarmiento Abreu³, Rudson Domingos Bueno⁴, Heroldes Bahr Neto⁵, Eulírio de Farias Dantas⁶, Clarimar Santos Motta Junior⁷ and Rita de Cássia Antunes Gomes Mascarenhas⁸****ABSTRACT**

This article analyzes the evolution of tax constitutionalism, from feudal economies to the challenges of globalization and digitalization, focusing on the impact of these transformations on human rights. The research investigates how the transition from a tax system based on feudal relations to a model shaped by the monetary economy, mercantilism and mass production has impacted the organization of societies and the guarantee of rights. The study highlights the growing influence of private authoritarianism, as warned by Karl Popper, and the role of big tech companies in tax policymaking. The interdisciplinary methodology combines a bibliographic review of authors such as Bloch, Rossini Corrêa, Maurin Falcão, Pirenne, Braudel, Wallerstein, Marx and Hobsbawm with a critical analysis that integrates economic history, sociology and tax law. Using Edoardo Celeste's concept of "constitutional ecosystem", the study examines how digital technology affects the balance of powers and fiscal sovereignty of states, implying the emergence of digital constitutionalism as a new field of study. The research concludes that globalization and digitalization pose challenges to tax constitutionalism, threatening the fiscal sovereignty of states and the guarantee of human rights. The rise of private authoritarianism calls for new regulations and international cooperation to ensure tax justice and the protection of human rights. The study contributes to the debate by offering a historical and critical analysis of tax constitutionalism, providing subsidies for public policies that promote tax justice and sustainable development, considering the implications of digital constitutionalism for taxation in the digital age.

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INTRODUCTION

The present study aims to investigate the evolution of tax constitutionalism, tracing an overview from its origins in feudal economic structures to the contemporary challenges of globalization. Anchoring the analysis in authors such as Marc Bloch, Henri Pirenne, Fernand Braudel, Immanuel Wallerstein, Karl Marx, Rossini Corrêa, Maurin Falcão, Edoardo Celeste and Eric Hobsbawm, the research will explore how historical and contemporary transformations in the systems of power and tax collection have shaped the organization and functioning of societies.

The originality of this study lies in the interdisciplinary approach that intertwines economic history, sociology and tax law, seeking to understand the complex interaction between trade, power and taxation. By investigating the roots of tax constitutionalism in the feudal period, the research will examine the transition from natural to monetary economy, the role of merchants in the breakdown of feudal structures, and the rise of mercantilism.

The relevance of the research is manifested in the critical analysis of the implications of globalization and digitalization for tax constitutionalism. The challenges posed by tax evasion, the need to harmonize tax policies between nations and the impact of private authoritarianism exercised by big tech companies will be examined, using the critical lens of Karl Popper, who warns about the dangers of unrestricted economic freedom and the concentration of power in the hands of a few, threatening human rights. The research will focus on the Brazilian experience, contextualizing it in the tax relations between global actors such as the United States and China, and analyzing the role of trade blocs, such as the European Union, in the search for solutions to contemporary challenges of taxation.

In this context, the work of Edoardo Celeste, with his concepts of "constitutional ecosystem" and "normative countermeasures", will be fundamental to analyze how digital technology impacts the balance of powers and fiscal sovereignty of nation-states. Big tech companies, with their complex structures and global operations, are emerging as new poles of power, challenging traditional tax constitutionalism. The research will investigate how these companies influence the formulation of tax policies, the need for international agreements to harmonize the taxation of digital activities, and cooperation mechanisms for the exchange of tax information.

Through the literature review and the critical analysis of emblematic cases, this study aims to contribute to the academic debate, shedding light on the historical transformations and future trends of tax constitutionalism. The research, therefore, will offer a comprehensive perspective on the relationships between power, economy and taxation in a



globalized and digitized world, providing subsidies for the formulation of public policies that promote fiscal justice and sustainable development.

BRIEF HISTORY OF TAX CONSTITUTIONALISM: FROM THE FEUDAL ERA TO THE GLOBALIZED WORLD

Discussing tax law and its origins necessarily implies addressing foreign trade and the internationalization of business, especially in the context of the formation of nation-states in Europe and, at an earlier stage, in feudal Europe. The evolution of tax law cannot be dissociated from the historical and economic context in which it developed, especially with regard to foreign trade and the consolidation of European nation-states. As authors such as John Tiley (2004) and Robert S. Lopez (1976) argue, tax practices evolved in close connection with the expansion of trade and the strengthening of emerging state structures. Charles Tilly (1993) also underlines the central role of tax collection in the formation of European nation-states, while Richard Musgrave (2000) explores the impact of international trade on fiscal policies. Understanding this historical link is critical to a comprehensive analysis of contemporary tax law.

In this context, the relevance of tax law is revealed in several aspects. First, we live in a capitalist society, whose genesis took place in tension with the feudal order then in force. Feudalism, in turn, was an economic and social structure based on local life and the natural economy. Rodney Hilton et al. (1976) thoroughly investigate the transformations of Europe's economic and social structures, highlighting the rise of capitalist relations of production and the gradual decline of feudal forms. Marc Bloch (1961) complements this perspective by examining the local economy and its dynamics, emphasizing the agricultural practices and local exchange networks that shaped the medieval economic environment. On the other hand, Fernand Braudel (1992) illuminates the tensions between the established feudal system and the emerging capitalism, showing how trade and financialization began to challenge traditional forms of power and production.

During the feudal period, production was predominantly geared toward subsistence consumption rather than trade. When surpluses occurred, the practice of barter—the direct exchange of commodities without monetary intermediation—was widely used, reflecting the non-monetary character of the feudal economy (Bloch, 1961). Henri Pirenne (1963), in his work "Economic and Social History of Medieval Europe", explores the predominance of barter and the absence of a significant monetary economy in this period. As time passed, however, the gradual introduction of the monetary economy and the development of trade were imperative for the transition from feudal to modern economic structures.



Henri Pirenne (2014), a Belgian historian, is widely recognized for his theory on the continuity of European trade after the fall of the Roman Empire, challenging the traditional view of a complete interruption during the Middle Ages. He argues that despite the fall of Rome, trade flourished, especially in the cities and among the Germanic peoples, questioning the notion of an economic "Dark Ages". Peter Heather (2005), in "The Fall of the Roman Empire: A New History", examines the causes and consequences of this collapse, showing how it brought about profound changes in Europe, including the resurgence of trade. Robert J. Temin (2017), in "The Roman Market Economy", reinforces this continuity by analyzing how the Roman economy influenced European trade during the Middle Ages.

With the fall of Rome, a new Germanic territorial-based society emerged, bringing with it its own institutions. Among these, the "settlement" stands out, a fundamental institution for the feudal order. The word "fief", in its origins, referred to "cattle" or "herd",⁹ but over time it came to designate the set of serfs of a feudal estate. This new society, founded on livestock, agriculture and crafts, and with a pre-monetary spirit, between the tenth and twelfth centuries, began to see the rise of merchants, who challenged established economic structures. In this way, the transition to a Germanic territorial-based society paved the way for feudalism, and with it, the stage was set for the complex interplay between trade, law, and taxation (BLOCH, 1961, p. 106; PIRENNE, 1963; 2014)¹⁰.

The merchant, a figure who had existed for centuries, resurfaced in history by clearing the routes of the Mediterranean Sea, using them to facilitate trade. This trade was no longer concentrated in rural areas, but in the cities. Between the tenth and twelfth centuries, cities such as Bordeaux, Barcelona, Venice, Porto and Amsterdam stood out as port and mercantile centers, located around rivers, lakes and seas, a phenomenon known as the Urban Renaissance. The growth of these cities reflected the return of the merchant as an economic force, the "townhouser", a term that originates the word "bourgeoisie".

⁹ Among the various theories, the most widely accepted is that of the French historian Marc Block, and relates fief to the Frankish term *fehu-ôd*, in which *fehu* means "cattle" and *ôd* means "goods", indicating "a movable object of value".

¹⁰ The decline of feudalism meant a longitudinal process, in which the disaggregating fractures were dialectically evidenced in connection, even, with great scenarios of systemic change, in which territorial, scientific, technical and productive conquests typical of the revolution of a material civilization, validated the established order, becoming real, positive and concrete. The vectors of change, personified by the Merchants, around whom the port cities reappeared, between the tenth and twelfth centuries, determining the return to the great trade, which had already existed in caravans of the ancient world, grew against the evidence. The mercantile act, although allowed by the transit on the liquid road of the waters of the Mediterranean Sea, in order to be consummated, required the penetration of the countryside, where the democratic concentration of feudal communities was, subject to the consumption of goods, since it registered the passage from the natural economy to the monetary economy, with the replacement of labor income and product income by money income. Thus, the Feudal Lord forced serfs and peasants to produce in agriculture, livestock and handicrafts, leading them to sell and buy in the Market, which was feudal, but would be capitalist, in order to receive a sound metal income, with the relative minimization of the rich (CORRÊA & FALCÃO, 2016, p. 146).



With the need to move between the countryside and the city - where the majority of the population lived - merchants played a fundamental role in the intermediation of rural and urban trade. Authors such as Pirenne (2014) and Braudel (1992) analyze the rise of port cities and the impact of trade, while Bloch (1961) emphasizes the importance of this transformation for the development of medieval cities. This new economic dynamic profoundly altered the economy of medieval Europe, marking trade as an essential factor for both urban and rural development.

Michael Postan (2002), in his studies of medieval economics, explores the dynamics of consumption and trade in feudal communities, underlining the challenges faced by peasants when trying to obtain currency to acquire goods from merchants. The transition from the feudal economy to a developing monetary economy changed the relations of exchange and consumption, highlighting the growing importance of money. E.P. Thompson (1998) deepens this analysis by examining how the introduction of currency impacted social and economic relations in rural communities, while Karl Polanyi (2011) argues that the monetization of social relations in medieval Europe was a complex process, profoundly transforming life in feudal villages and towns.

The traditional view of feudal economics as predominantly pre-monetary has been challenged by scholars who observe a gradual transition to an emerging monetary economy, driven by significant change. Among them is the perception of income by the land barons, who distinguished themselves from the Roman lords by being rentiers, and not direct producers. The barons received income from the work of the feudal community, through a vast allocation of land. However, these lands did not formally belong to the feudal community in terms of ownership, but only in possession (Thompson, 1998). Land ownership was held by the barons, and work on the land was governed by a system of service, in which the community worked six days on the baron's land in exchange for a day's work on their own communal land. This dynamic exemplified the complex relationship of work and income transfer that characterized the feudal economy (WICKHAM, 2016).

With the growth of needs and the expansion of property, a second form of feudal rent emerged: product rent. At this stage, the barons employed a large number of serfs and peasants, appropriating most of the agricultural, livestock and artisanal production, while only a small part was distributed to the community. This inequality of distribution reflects the asymmetrical relations of production and power in feudal society (THOMPSON, 1998).

Faced with unpredictable risks, such as natural disasters or epidemics, the barons developed a third form of income: cash income. In this model, peasants were compelled to pay tribute in currency, which forced them to become market agents, producing to sell and



thus paying tribute to the baron. This development marked a significant transition in the feudal economy, where economic risk was transferred to the peasants. The emerging monetary economy also undermined, in the long run, the dominant position of the barons, as it allowed the emergence of new economic actors, such as capitalist entrepreneurs (BRAUDEL, 1992; POSTAN, 1975).

The territorial fragmentation of feudal society, with its multiple taxes and tariffs, limited the process of wealth accumulation by mercantile entrepreneurs. These, in turn, aspired to the formation of a unitary state, where they could pay a single tribute, instead of facing a multiplicity of taxes imposed by the local barons (WALLERSTEIN, 2011; HOBBSBAWM, 1995). This aspiration reflected the search for a more centralized economic order, which would facilitate trade and the accumulation of capital¹¹.

Karl Marx (2013) and Karl Polanyi (2011) offer significant contributions to this debate. Marx analyzes the transition from feudal to capitalist relations, while Polanyi addresses the social and economic transformations that accompanied this change. Both highlight the impact of these transformations on the distribution of power and wealth, central elements in the rise of capitalism.

In the context of feudal society, merchants emerged with a new ethic, characterized by the acceptance of risk and perseverance in the face of adversity. For them, the market was a space of opportunities and uncertainties, where success and failure coexisted as a natural part of the mercantile process. This new mentality anticipated the rise of capitalism, challenging the rigid structures of feudal society (WEBER, 2004; SIMMEL, 2014; SOMBART, 2014; HARVEY, 1990).¹²

¹¹ The material ascent of the Merchant, retarded by the scorching system of feudal taxes and surcharges, knocking on the door of each baron of the Earth and lowering his average rate of profit, led him to aspire to a new political situation, of a rational nature, which would allow him to pay a single tribute. In the traditional alliance, in force in the Christian Kingdoms, the uncomfortable situation, absurd as it may seem, was circumscribed to the King, who was, in a factual way, a Viceroy of himself, owing allegiance to the true King, who was the Pope, bearer of the insignia of the divine origin of power, who bequeathed them to this or that, crowning him in the name of God, for themselves and for the Church. The King's secret aspiration was to cease to be, in fact, Viceroy, and to become, effectively, King: autonomous, uncontested, absolute. The problem of the Christian King lay in the fact that the material foundation of his authority, without which power does not exist, belonged to the Church, which had become a notable Feudal Lady, receiving land as a donation, by the delivery of the plenary indulgence to potentate sinners. Now, concentration of authority, with the transformation of the Christian Kingdom into a Sovereign Nation State: it was the emerging, spiraling, accelerating wealth of the Merchant. The new alliance had arrived: KING + MERCHANT X POPE + BARON OF THE EARTH (CORRÊA & FALCÃO, 2016, p. 152).

¹² It so happens that, immediately earning the most comfortable income from money, the Baron of the Earth, between conquest and leisure, ploughed the sea in the space of the mediate, fortifying the Market as the central space of the economic spheres, which, in their commercial potentiality, and not of pure territoriality, required a mobile actor, and not with roots; bold, and not attached to honor; open to risk, and not in search of certainty. The Feudal Lord was a co-participant in the construction of the Market, benefiting from it, without realizing that, historically, he would devour it, considering that the Merchant was the type born par excellence, for the economy of exchange and monetary, dissociated from the logic of use and barter, in its non-territorial origin: urban, port and business (CORRÊA & FALCÃO, 2016, pp. 146-147).



Merchants who traded between city and country faced a series of obstacles, such as tribute and the risk of robberies promoted by local barons¹³. Faced with these difficulties, Diaspora Jews identified a business opportunity by offering financial services to merchants, such as the safe transportation of capital at a small discount. This model was the precursor of the first banks and the banking system, a genius financial innovation for the transition from feudal to monetary economics (WALLERSTEIN, 2011; LANDES, 2003; DAVIS, 1973).

It was no longer feasible to reduce the complexity of reality in the sphere of material, institutional, and spiritual interests, because, although with often contrasting meanings, the driving forces of power began to be divided into four poles: Pope, King, Baron of the Earth, and Merchant. The latter, initially a simple 'street vendor in the village', arose against all odds of success in a world rigidly marked by serfdom. However, even under constant risk, he managed to accumulate capital in a primitive way, becoming an active participant in the new businesses. Bankers and merchants began to play fundamental roles, promoting proactive attitudes that echoed the Schumpeterian type, whose boldness and innovative spirit led them to accept the risk of earning more, even in the face of the possibility of losing everything (SCHUMPETER, 1964, p. 1385; CORRÊA & FALCÃO, p. 149).

It is worth mentioning the research of Davis (1973), who proposes a detailed analysis of the development of the Atlantic economies. Davis highlights the essential role of banks and financial institutions in the expansion of trade and capitalism during the seventeenth and eighteenth centuries. In addition, Davis explores how financial innovation and the creation of credit markets have contributed to the economic integration and growth of port cities, facilitating the transition to more complex and globalized economies¹⁴.

In this context, merchants also played a challenging role in the primitive accumulation of capital and in the financing of science and technology research during the transition from feudal economy to capitalism (HOBBSAWM, 1995). Recognizing the need to break with feudal structures, these merchants invested in scientific and technological

¹³ The drama of the Merchant consisted in having to move from the village to the fiefdoms, knocking on the door of each one, in the feudal world and atomizing, to be taxed and overtaxed, by the sequence of Barons of the Earth, in which each one was an autarky, an autonomy, a county in itself.

¹⁴ There were no longer any possibilities of dissociating Merchants and Bankers from the economic changes underway in the feudal fabric, whether related to energy resources and the agricultural revolution, or related to mineral wealth and wars as a business. A perfect example of this truth is found in the 12 external Crusades, in which, between the Market and the Sacred, Popes, Kings, Barons of the Earth and Merchants, the fourth force already included, joined together in search of the creation of the Christian Kingdom of Jerusalem, either by recovering the Holy Grail or by dominating the trade routes of the Mediterranean Sea. The need for accounting calculation and the demand for the security of capital associated the Merchant with the Banker, who gained from the sale of insurance, policies and bills of exchange, while, under the ecclesiastical condemnation of usury, he legitimized the collection of interest in the prosaic world. Although unequal, the interface remained established, relating Merchants to Popes (who rejected and condemned them as heretics, in the unbiblical service of usury), Kings (who received them as the necessary evil of the plebeians who could be useful) and Barons of the Earth (who repudiated them until the umpteenth generation, as illegitimate representatives of sterile wealth) (LE GOFF, 1991, p. 100; CORRÊA & FALCÃO, pp. 149-150).



schools to increase navigation capacity over long distances. This expansion was essential for economic and social progress, allowing the beginning of the cycle of discoveries and the encounter with new lands and cultures. Landes (2003), for example, examines the origins of technological development in Europe, highlighting the relevance of private funding to boost research and innovation¹⁵.

Mercantilism emerges as a projection of European economic power during the great navigations, characterized by the intense circulation of people and goods. It represents a new historical reality, especially during the Renaissance, marked by the largest scenario of commercial and cultural exchange ever seen (ELLIOTT, 2007; POMERANZ, 2001). This system profoundly influenced political, economic, and cultural relations between the continents.

In Brazil, mercantilism has had a significant impact, particularly in regions such as Pernambuco. Historian Gilberto Freyre (2003) highlights the role of Jews in the development of trade and production of sugarcane in port cities such as Recife (SCHWARTZ, 1986). At the end of the sixteenth century, it was common to find a variety of products and influences from different parts of the world in Brazilian homes and mills, reflecting the emergence of a society shaped by the magnitude of mercantilism and global exchange.

In addition, mercantilism promoted the global exchange of natural species, such as the coconut tree, brought from India, and sugarcane, introduced from Cape Verde by the Portuguese (CURTIN, 2010). Crosby (2003) explores the biological and cultural consequences of this species exchange during the era of the great navigations, noting how it contributed to the development of commercial capitalism¹⁶.

The evolution of capitalism goes through three stages: commercial, industrial, and, finally, financial capitalism (MARX, 2013). These stages unify into a new economic order driven by manufacturing production and the decoupling of wealth from the land. This phenomenon, from the beginning, was marked by a global perspective, significantly

¹⁵ In any case, complex vectors were concocted, with the presentation of endogenous renewing currents that, in the organic fabrics of feudalism, sought ruptures capable of producing complex patterns of productivity and efficiency, especially between the eleventh and thirteenth centuries. the exploitation of river energy; the presence of advanced hydraulic mills; the capacity to build dams and the sum of tidal and wind energy to fluvial energy (GIMPEL, 1977, pp. 11-31; CORRÊA & FALCÃO, p. 147). Moreover, the finalistic meaning of everything had as its purpose production, whether the old, agricultural or the replaceable, mineral.

¹⁶ In the agricultural and pastoral dimension, new methods of climatological research were suggested; the expansion of the horse's profitability, through horseshoes and hitching; development of agricultural sciences, with the sophistication of sowing, rotation, leafing, as well as plant and animal genetics; qualification of sheep livestock, for the advent of long wool; setting up advanced farms and model farms; change in the food system with the increase in the consumption of proteins, existing in vegetables, eggs, meat and fish, which accompanied the traditional bread and wine; and the consequent European population increase, which was 27 million in 700 AD and rose to 70 million in 1300 AD, with a peak growth in 1200 AD, of the order of 22%, when it reached 61 million souls (GIMPEL, 1977, pp. 47-71; CORRÊA & FALCÃO, pp. 147-48).



transforming the world economic structure (HOBBSAWM, 1996; HARVEY, 1990; ARRIGHI, 2010).

The Industrial Revolution, which began in England, marked a historical break with handicrafts, by introducing serial production (LANDES, 2003). This phenomenon allowed the mass manufacture of identical products, such as cell phones, profoundly influencing economic development and the transformation of societies around the world.

The feudal artisan, in turn, exercised control over his production process, seeking aesthetic fulfillment in his creations, although serial production replaced this artisanal approach. Research by Norbert Elias (2000) and Johan Huizinga (2016) details these cultural and social shifts, demonstrating how the mindset of medieval artisans was deeply linked to creativity and aesthetics.

Serial production not only democratized access to goods and services, but also highlighted the importance of science and technology in the global market, which began to replace the local market, typical of feudalism. This transformation has shaped the economic, legal and tax dynamics of the states, improving the tax collection system. (APPADURAI, 1986; BRAUDEL, 1992; MARX, 1992).

TAX CONSTITUTIONALISM AND THE EVOLUTION OF THE TAX IN INTERNATIONAL MARKETS: IMPLICATIONS FOR BRAZIL AND THE GLOBALIZED WORLD

Magna Carta, signed in 1215, represented a key milestone in limiting the absolute power of English monarchs, setting a legal precedent that subordinated the king to the law. Originally conceived as a response to tensions between King John, the Church, and the barons, Magna Carta imposed significant restrictions on royal authority, requiring that certain legal rights and procedures be respected. Although centered on ecclesiastical and baronial liberties, it laid the foundations for the development of a governance based on consent and the limitation of power, principles that, centuries later, would influence the emergence of tax constitutionalism. By subordinating the will of the monarch to the law, Magna Carta prepared the ground for the creation of mechanisms that would control the power to tax, which would be deepened in later milestones (TURNER, 2009).¹⁷

This movement evolved more clearly in the context of tax constitutionalism, which emerged as a direct response to the need to contain state power in tax collection, while

¹⁷ King John of England, often referred to as "Landless John" and widely regarded as one of England's worst monarchs, is remembered for his military incompetence and his disastrous fiscal administration. During his reign, he lost important territories in Normandy and faced difficulties in his military campaigns, which led him to exploit his subjects with illegal and oppressive taxes. His unpopularity, fueled by his temperamental personality and cruel acts, culminated in the revolt of the English nobility, which forced him to grant the Magna Carta in 1215, a landmark mark that limited royal powers and laid the foundation of modern constitutionalism.



simultaneously guaranteeing the rights of citizens. The Bill of Rights of 1689, in England, consolidated this transformation by establishing that the imposition of taxes depended on the consent of parliament, an advance in relation to the principles introduced by the Magna Carta. Similarly, the United States Constitution of 1787 reaffirmed the importance of a legal framework that would ensure uniformity in taxation, linking the fiscal powers of the State to respect for fundamental rights. Throughout history, the tax has evolved, reflecting not only economic changes but also political and social advances, as demonstrated by the introduction of the progressive income tax in Germany in the late nineteenth century, which sought not only to increase revenue but also to promote social justice and reduce inequality (AVI-YONAH, 2000).

Historically, taxes have played an essential role in financing state activities and public policies. However, the form of its implementation and collection reflects the power relations and the predominant economic interests in each period. In the Middle Ages, for example, taxes were often used by feudal lords as a tool for consolidating power over the peasants. The French Revolution, in turn, brought a significant break by replacing the feudal tax system with a more equitable model, aligned with the new ideals of equality and social justice.

With the rise of ism and the rise of modern states, the tax came to play an unquestionable role in economic regulation and redistribution of wealth. Progressive taxes, for example, contributed to mitigating the economic inequalities exacerbated by the Industrial Revolution. However, increasing economic complexity and the globalization of markets have created new challenges to international taxation, such as tax evasion and the need to harmonize tax policies between nations (IBRD & ZOLT, 2003).¹⁸

In Brazil, tax constitutionalism has been a central tool in the search for tax justice and equity in the distribution of the tax burden (BITTENCOURT, 2015). The 1988

¹⁸ Between the Market and the State, under the imperative of the historical affirmation of the individual, what was called modernity, unfolded between the Renaissance and the French Revolution. The subsumption of science and technology to the material world moved in the direction of the establishment of a new mode of production and production, bringing capitalism as a symbol of the new wealth, manufacturing, in urban industrial parks, and transnational mass manufacturing, with its globalization. In the spiritual sphere, in turn, a unique philosophical anthropology, connected to Humanism, the Reformation and Utopianism, opened to man expectations whose precedents were in the culture of Paganism, in which the relativist Protagoras proclaimed that: *"man is the measure of all things, of those that are by what they are and of those that are not by what they are not"* (REALE & ANTISERI, 2003, p. 76; CORRÊA & FALCÃO, p. 156). In other words, the phrase "man is the measure of all things" is part of his relativistic conception of knowledge and truth. The **philosophical** interpretation of this saying suggests that truth and reality are relative to human perception. In other words, what is true or real depends on the subject who observes. "Man" here symbolizes the human being in his ability to judge, perceive and interpret the world around him. The second part of the sentence - "of those who are for what they are and those who are not for what they are not" - reinforces this point by indicating that what exists or does not exist, what is or is not, can only be understood from human perception. If an individual perceives something as true, for him, it is true; if he does not perceive it, then that, for him, does not exist or is not real. From a **sociological** perspective, this idea of Protagoras can also be related to the concept of the social construction of reality. What we consider "real" in a society is often shaped by human norms, cultures, and subjectivities.



Constitution established fundamental principles, such as the progressivity of taxes and the allocation of public resources for social welfare. These precepts aim to ensure that tax collection is fair and that resources are directed to reducing social inequalities and improving the quality of life.

In 2023, during President Lula's government, there was a significant tax reform in Brazil, aimed at modernizing the Brazilian tax system, making it more suited to the demands of the global market. The proposal sought to simplify the system, reduce the tax burden on specific sectors and increase transparency and efficiency in collection. The reform, by extinguishing five taxes, including PIS, Cofins, and IPI, reinforced the commitment to tax simplification and modernization (AGÊNCIA SENADO, 2023).

In the international context, tax relations between global actors, such as the United States and China, have been marked by trade disputes and retaliatory policies (IBRD & ZOLT, 2003).¹⁹ The creation of trade blocs, such as the European Union, has encouraged the harmonization of tax policies and promoted cooperation between member countries. In addition, the advancement of digital technologies and the growing relevance of the digital economy are putting pressure on traditional tax systems to adapt to new forms of value generation and cross-border transactions, requiring continued tax reforms to address issues such as base erosion and profit shifting (DEVEREUX & VELLA, 2014).

TAX AND DIGITAL CONSTITUTIONALISM: CONTEXTUALIZED REFLECTIONS

Both Edoardo Celeste (2021, pp. 63-91) and Jane Reis Gonçalves Pereira and Clara Iglesias Keller (2022, pp.-6454-2616) bring an important reflection on digital constitutionalism. Both works the problem of tax constitutionalism is not directly focused on the textual panoramas presented, which focus on the discussion of digital constitutionalism and its challenges. However, we can weave some reflections from the concepts present in the texts to address the central issue that this work deals with.

Celeste's article (2021, p. 60) highlights the impact of digital technology on the "constitutional ecosystem", arguing that it affects the balance of powers, with private actors such as large technology companies emerging as new poles of power. This shift of power directly impacts tax constitutionalism, which has traditionally been based on the fiscal

¹⁹ Sérgio Caldas Mercador Abi-sad mentions that "the death of Mao Zedong in 1976, the removal, soon after, of the remnants of the Cultural Revolution ("the gang of four"), the liquidation of the uninspired leadership of Hua Guofeng (General Secretary of the CPC from 1976 to 1978) and, above all, the irresistible rise of Deng Xiaoping as the top leader of the People's Republic of China - PRC had a strong impact on the profile of Chinese foreign relations. The "denguist era" marked the beginning of an ambitious program of economic reforms and opening up to the outside, which broke head-on with the line previously followed by the People's Republic under Maoist tutelage" (ABI-SAD 1996, p. 84; YAHUDA, 1983).



sovereignty of nation-states. So it can be said that: in a globalized and digitized world, the ability of States to tax transactions and economic activities that take place in the digital environment is challenged (TEUBNER *apud* JOERGES; SAND, 2004; RODOTÀ, 2010; TEUBNER, 2004; 2012); and that the cross-border nature of the internet and the difficulty in determining the physical location of businesses and online users make it difficult to enforce traditional tax laws.

The author also mentions the emergence of "normative countermeasures" to deal with changes in the constitutional balance (2021, p. 67). In the tax context, these countermeasures could act as follows:

- (a) international agreements to harmonise the taxation of digital activities and to prevent double taxation or tax avoidance.
- b) New laws and regulations that adapt tax systems to the digital reality, such as the creation of taxes on digital services or the taxation of profits of multinational companies based on their effective economic presence in each country.
- c) International cooperation mechanisms for the exchange of tax information and the supervision of companies operating globally.

The text by Jane Reis and Clara Keller addresses the concern with the concentration of private power in the digital environment (2022, p. 2657), arguing that digital constitutionalism can be used to legitimize this concentration. This argument also applies to the tax context.

Continuing the analysis, large technology companies, with their complex structures and global operations, can influence the formulation of tax policies to their benefit (REIS & KELLER, 2022, pp. 2679-80). The lack of transparency in the operations and tax practices of these companies makes it difficult to inspect and collect taxes (DIJCK; NIEBORG; POELL, 2019, p. 3; BELLI, 2022; COHEN, 2019, p. 2). The proliferation of "internet bills of rights", which can be used as self-regulatory instruments by these companies, raises the question of the legitimacy and effectiveness of non-state mechanisms for the protection of rights and the promotion of tax justice (REIS & KELLER, 2022, pp. 2650-51 and 2669; CELESTE, 2019, p. 124; YLMA, 2017, p. 128; HOFFMANN-RIEM, 2022).

From the reflections of the texts, we can conclude that tax constitutionalism in a globalized and digitized world faces significant challenges, such as:

- a) The erosion of the tax base of nation-states due to the difficulty in taxing digital activities.
- b) The shift of power to private actors, who can influence the formulation of tax policies in their favor and hinder the inspection and collection of taxes.
- c) The need to find new ways to ensure tax justice and equity in taxation, taking into account the specificities of the digital environment and the rights of taxpayers.



Although the articles are not directly dealt with tax constitutionalism, the reflections developed here are based on concepts present in these studies. From them, it is possible to establish networks between global economic practices and the impact of private authoritarianism, especially in scenarios of deregulation, as seen in the major economic powers - Brazil, China and the USA. Karl Popper already warned about the risks of unrestricted economic freedom, which, without state safeguards, can concentrate power in the hands of a few and threaten human rights. This challenge is even more evident in an interdependent world, where the balance between economic growth and the protection of fundamental rights is essential.

PRIVATE AUTHORITARIANISM, BRAZIL, CHINA, THE U.S. AND HUMAN RIGHTS: POPPER AND THE RISKS OF DEREGULATION

In addressing the intersection between tax constitutionalism and human rights in the context of international markets, especially with China and the United States as central economic actors, it is crucial to consider the impact that different models of political economy have on social and political freedoms. The challenge lies in balancing the role of the State in economic regulation and in the protection of individual rights. Extreme models, such as state totalitarianism or unregulated market capitalism, compromise both economic justice and political freedoms. As Karl Popper²⁰ announced, the promotion of individual freedoms should not be used as a pretext to dismantle state safeguards, as this can open space for a private authoritarianism that imposes severe inequalities (KINLEY, 2013, p. 56). Brazil and the globalized world face the challenge of integrating these elements, seeking solutions that reconcile the protection of human rights with the balanced management of the economy, avoiding the dangerous extremes of both systems.²¹

Elon Musk's stance, often characterized by a resistance to state regulations and labor laws, as well as the purchase of votes in the 2024 US presidential election, in favor of

²⁰ This was a consequence of what Popper called the "paradox of freedom" (KINLEY, 2013, p. 161 *apud* POPPER, 1945, Notes to the Chapters, Chap. 7, Note 4).

²¹ Fernando Mezzetti (2000, p. 496) when dealing with the issue of human rights in China, makes an interesting exposition saying that "Free men cannot fail to offer solidarity and support to any human being persecuted for their ideas in contrast to those of power, precisely with the hope that the economic pluralism already underway will lead to an evolution of the political structure. However, even if we maintain firm and clear positions on respect for life, the person and his rights, and without forgetting Tiananmen, we cannot ignore the progress achieved by the country: a fifth of humanity freed from hunger, a multitude no longer subject to the mass arbitrariness of political campaigns, a great civilization torn from backwardness and self-isolation, brought back to the world and history, with an internal development and international relations promoted by a regime that will long be challenged by its own successes. Today in China there is already a "space" of freedom that not even the most dreamy and idealistic of Tiananmen would have imagined. New and increasingly powerful independent economic agents will inevitably seek political representation. And with that, the party itself, now entrenched in the defense of the last and fundamental weapon it has left, political control, will undergo profound transformations within itself."



the Republican candidate Donald Trump (DOUTRADO, 2024), illustrates the dangers that Karl Popper announced in relation to private authoritarianism. Musk, by repeatedly defying rules and regulations in various parts of the world - such as his frictions with Brazil over the use of satellites (the case of the Starlink satellites), his conflicts with authorities in Australia over the deployment of energy systems, and with the European Union and the United Kingdom over data privacy issues and business practices - exemplifies an approach of extreme economic freedom, that ignores state safeguards. This type of attitude can generate an imbalance of power between the private sector and states, with the risk of concentrating vast economic and political power in the hands of individuals or corporations, compromising both tax justice and human rights. Thus, the absence of control can allow these corporations to act without due consideration for the laws that protect the rights of populations, reinforcing the need for a balance between economic freedoms and intervention (BALAGUER CALLEJÓN, 2022, NUNES, 2024)²².

For Brazil, inserting itself in this globalized scenario implies challenges and opportunities. The need to align their tax policies with international practices can encourage reforms that make the tax system more efficient and competitive. Adherence to tax cooperation agreements, such as the Multilateral Convention to Prevent Base Erosion and Profit Shifting (BEPS), promoted by the OECD, is a step in this direction (OECD, 2013). However, the country faces the challenge of attracting foreign investment, while preserving its fiscal sovereignty, ensuring sufficient revenues to sustain its public policies and social programs (AVI-YONAH, 2007).

Trade disputes between major economies, such as the US and China, have direct implications for Brazil, especially with regard to global supply chains and access to markets. The trade war between these countries offers opportunities to increase Brazilian exports, but it can also generate uncertainties for trade and investment (IRWIN, 2015). Strengthening regional trade blocs, such as Mercosur, is an effective strategy for Brazil to improve its position in international trade negotiations, while regional integration requires commitments to fiscal transparency and cooperation in the implementation of common tax rules. Let's see a summary of these scenarios:

²² Popper's concept of the role of the state as a "necessary evil" to ensure freedom of expression and protect society from abuse also applies to the context presented, where a lack of control can result in an imbalance of power between the private sector and the state.



Opportunities for Brazil	Challenges and Uncertainties
<p>1. Increased Exports: Brazil can benefit from the trade diversion resulting from the tariffs imposed by the US on Chinese products. With China looking for alternatives, there is an expectation of an increase in demand for Brazilian products, especially soybeans and meat. China is the main market for Brazilian soybeans, and reduced U.S. soybean imports could contribute to Brazilian sales. In addition, steel production in Brazil may also increase, as the country is one of the main suppliers of this product to the USA (CARVALHO et al, 2019, pp. 1-20; DUARTE, 2018; AMÉRICO, 2024).</p> <p>2. Strengthening Mercosur: in the face of intensifying global trade tensions, such as increased protectionism and trade disputes between major powers, Brazil may be led to strengthen regional trade blocs such as Mercosur. This strategy allows Brazil to strengthen its position in international negotiations and obtain greater economic security. At the same time, the country can promote, within the bloc, commitments to fiscal transparency and common tax standards (CARVALHO et al, 2019; KALOUT & COSTA, 2022).</p>	<p>1. Impact of Protectionism: U.S. protectionism and China's retaliation may affect Brazilian export levels in other sectors. Although there are gains in sectors such as soybeans and steel, other products may face difficulties due to the increase in tariffs (DUARTE, 2018; KALOUT & COSTA, 2022).</p> <p>2. Economic Vulnerability: the slowdown in the Chinese economy, caused by the trade war, may lead to a decrease in demand for Brazilian commodities such as oil and iron ore, harming exports (TREVIZAN, 2019; AMÉRICO, 2024). In addition, a general variation in the global economic scenario can impact real levels and increase inflation in Brazil (DUARTE, 2018; TREVIZAN, 2019).</p>

In this context, it is essential that Brazil and other nations strengthen their tax policies and cooperate internationally to face the fiscal challenges of a globalized world (SLEMROD, 2014).²³ The adoption of effective measures to combat tax avoidance, promote transparency and ensure tax justice, both nationally and internationally, not only ensures the efficient collection of resources, but also contributes to the well-being of the population. In addition, these actions reinforce the pillars of democracy and the rule of law, by promoting a fairer and more balanced tax system, which enables sustainable economic development and social justice, which are fundamental for building more equitable societies.²⁴

²³ "Although located in a geostrategic and even geoeconomic context, very different from the Brazilian one, China has a specific international weight that should not be neglected. The importance of China's foreign policy action, particularly on the Asian continent and also as a result of its position as a permanent member of the United Nations Security Council, represents a considerable element to be taken into account for Brazil's broad diplomatic planning. In addition, because China is what it is, with its imposing population, with its varied natural resources, with its productive apparatus in full expansion and with its strategic defensive potential of magnitude, it is justified to attribute to it a particular place in Brazilian foreign action" (ABI-SAD, 1996, p. 191).

²⁴ How can we sustain the values of the dreamed universal communion among men, if the poor of the world have a standard of consumption 16 (sixteen) times lower than that earned by the rich, whose closed club constitutes the caste of the financial domination of existence? How can we legitimize the tax mechanics in local, national and international societies if the 'common contribution' of organized citizenship does not correspond, on the part of the power of the State, to the minimum counterpart or the reasonable return of services, benefits, improvements, public policies, in short, the guarantee of rights? How can we forget the dramatic situation of social exclusion and starvation in the prospective scenario that signals the morally harmful idea that, by the end of the twenty-first century, the trifle of 90% of the Earth's wealth will belong to 1% of the elect of the god Mammon, to the detriment of any and all prospects of aspiring to a more humane being, into a more



By revisiting the evolution of tax constitutionalism, from feudal economic structures to the challenges posed by contemporary globalization, it is clear that economic and social transformations have profoundly shaped tax practices and policies. The transition from feudal barter to the monetary economy, driven by mercantilism, fostered the development of a more complex and efficient tax system. The Industrial Revolution and mass production democratized access to goods, while global interconnectedness posed unprecedented challenges to taxation. Understanding this historical trajectory is decisive for proposing future reforms that seek balance and fiscal justice in a dynamic and competitive international scenario.

FINAL CONSIDERATIONS

Taxation, as demonstrated in this study, occupies a central position in the organization and functioning of societies, from feudal structures to the globalized and digitized scenario that characterizes the contemporary world. The research confirmed that tax systems have evolved profoundly, reflecting the changes in power relations and dominant economic models in each historical period.

The analysis of the transition from the feudal system to the monetary economy, driven by mercantilism and the rise of international trade, revealed the importance of taxation for the financing of state activities and the construction of nation-states. It was observed that the Industrial Revolution, with the introduction of serial production, democratized access to goods and services, while intensifying the need to improve tax collection mechanisms.

However, the study also showed that globalization and the digitalization of the economy impose significant challenges on contemporary tax systems. Tax evasion and avoidance, facilitated by the complexity of international transactions and capital mobility, require the strengthening of international cooperation. The taxation of the digital economy, in turn, requires the creation of new rules and the adaptation of traditional tax systems to ensure tax justice in a cross-border digital environment.

In the face of these challenges, the study recommends the adoption of concrete measures, such as:

- Strengthen international cooperation: Coordinated actions between countries are essential to combat tax evasion and avoidance, harmonize tax policies, and ensure fair taxation of the digital economy. Brazil's active participation in

common good? This is the challenge of Humanism in the face of Taxation (JACQUARD, 1996, p. 112; CORRÊA & FALCÃO, 2016, p. 167).



international forums, such as the OECD, and adherence to the Multilateral Convention to Prevent Base Erosion and Profit Shifting (BEPS) are important steps in this direction;

- Implement domestic tax reforms: It is crucial to modernize tax systems, simplifying legislation and promoting tax justice¹⁰. Reforms must seek a balance between the need to raise resources to finance public policies and the guarantee of a fair tax system that promotes sustainable development;
- Strengthen regional trade blocs: Regional integration, through blocs such as Mercosur, offers opportunities for Brazil to strengthen its position in international trade negotiations and promote the harmonization of tax policies¹⁵. Cooperation among member countries can contribute to the creation of a more stable and predictable economic environment, favoring trade and investment.

The study also demonstrated the importance of integrating the debate on tax constitutionalism with the protection of human rights. The concentration of economic power in the hands of private actors, such as big tech companies, can threaten democracy and fundamental rights, especially in contexts of deregulation.

As warned by Karl Popper, unrestricted economic freedom can lead to private authoritarianism, compromising social justice and the ability of states to ensure the well-being of the population. The case of Elon Musk, with his frequent resistance to state regulations, vote-buying in the 2024 US presidential election, illustrates the dangers of this unchecked concentration of power.

This study contributes to the debate on tax constitutionalism by presenting a comprehensive historical analysis of the evolution of tax systems, from feudal structures to the challenges of the digital age. The research offers a critical approach, identifying the challenges and opportunities of taxation in the era of globalization and digitalization. By analyzing the interaction between tax systems, globalization, digitalization, economic power, and human rights, the study provides subsidies for the formulation of public policies that promote tax justice, the protection of human rights, sustainable development, and digital constitutionalism.



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