

“No mutiny will be allowed’: business, the tax system and the Greek version of Mediterranean capitalism during dictatorship, 1967-1974’

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Abstract

This article analyses the interaction between the system of taxation and business in Greece during the crucial period of the military dictatorship (1967-1974) in order to throw light on the Greek version of Mediterranean capitalism that developed in the post-Second World War framework and how it affected business doing in the country. It will be shown that through this type of capitalism clientelism and ‘shadow’ or informal economic transactions ended up being prevalent features of the current Greek economic reality.

Introduction

At around 2am in the morning of 21 April 1967, tanks rolled onto the streets of Athens. A group of middle rank military officers comprised of four colonels and one brigadier, had overthrown the government and arrested the Prime Minister, the leaders of the opposition as well as members of the leadership of the Armed Forces (Tsounakos, 1999, p.12). The dictators presented their movement as a way out of the country’s political deadlock created ‘because of the responsible political forces’ inability to reach a consensus’ (The trial of the junta, 1981, 05:58-06:37) but also as a means to avert the ‘communist danger.’ (Tsounakos, 1999, p.14).

It seems that there were many reasons that led to the dictatorship which included the intensification of political unrest in 1965 that led to the fall of the Centre Union government and the fact that the Crown¹ ‘intervened in any aspect of the Greek political reality’ not hesitating, according to Markezinis (2011, p. 56), even to bribe politicians

¹ During and prior to the period analysed here Greece’s political system was a constitutional monarchy.

in order to support the first 'apostate' government in July 1965. Another cause was probably the strength of the role of the army after the winning of elections by General Alexandros Papagos in 1952 and the establishment of paramilitary groups within it (Stebilis, 2014)

The dismantling of democracy and the imposition of a military dictatorship regime that ruled the country for seven consecutive years (Efstathiades, 2000) was a key period in Greek history, being marked not only by the socio-political upheaval that followed the abolition of democracy, but also the Turkish invasion in Cyprus. An additional consequence of the dictatorship that marked the political and economic history of modern Greece was the rapid deterioration of the quality of public administration. As will be shown in the next pages, this deterioration also affected negatively the functioning of the tax system, relations between tax authorities and taxpayers but also the type and character of capitalism that developed in the country.

In more detail, during the time examined in this paper, Greece was a country with a large agrarian sector, liberal arrangements with regards to labour relations, but also a state intervening into the market process. This is to a large extent true for the current economic model of the country as well. Hall and Soskice call this variant of capitalism, which combines characteristics from Liberal Market Economies (LMEs) and Coordinated Market Economies (CMEs) a Mediterranean one (2001, p. 21). This classification of capitalism is found in South and South-Eastern European countries like Greece, Spain, Italy and Cyprus, where economic transactions take place within a framework that combines laissez-faire and coordinated market arrangements (Epaminonda, 2016, pp. 322-3). There have been many studies on countries with 'hybrid' economic systems, that is, systems that combine characteristics of both Liberal and Coordinated Market economies and do not represent the main Varieties of Capitalism countries. The capitalist systems of such countries have been characterised (arguably rather simplistically) as 'combinations of regulated product markets, regulated (or 'rigid') labour markets, bank-based finance, and weak education systems (Amable in Meardi (2012), p. 58). In most of such cases, market coordination is done through institutions. For the case of Greece, an institution that, as will be shown here, had a significant impact on economic transactions and relations between business and the government, was the system of taxation.

By exploring how the system of taxation shaped the variety of capitalism that developed in Greece, this paper falls within the broader category of studies that explore the European South from a Varieties of Capitalism perspective. Regini's work was one of the first examples of this kind of literature. Focusing on the Italian system of production, he suggested that the 'flexible specialization' strategy used in the various industrial districts of Italy was the most successful one due to a combination of weak regulations and 'unstable voluntaristic' institutions (1997, p. 105). There have also been approaches where countries representing the 'hybrid capitalism' sphere have been explored in terms of whether institutional changes lead to convergence or divergence with the LME and CME paradigms, a notion known as the 'dual convergence hypothesis' that was analysed by Hay (2004), among others. This was the approach also followed by Kornelakis (2011), who comparatively examined Italy and Greece with Germany and Britain by focusing on the institutional domains of industrial relations and finance / corporate governance. Kornelakis' research suggested that no convergence existed and that different institutions changed in different directions since 'industrial relations are becoming more coordinated and corporate governance/finance more liberal' (p. 49). Following a different approach, Royo (2007) focused on Spain as a representative of the Mediterranean variety of capitalism and suggested that if the Spanish political system allowed the economic one to adopt more 'coordinated economy' features, this would promote positive institutional change that would support the competitiveness of Spanish firms. More recently, Vallejo-Pena and Giachi (2018) examined Spain, Greece, Italy and Portugal as representatives of the Mediterranean variety of capitalism and compared them from a sociological perspective with the rest of Europe, focusing on labour productivity and work schedules. Among their findings was that policies introducing the European employment policy stimulus of 'flexicurity' in the work schedules seemed to be associated with higher levels of productivity in the European South. The present article contributes to the VoC literature by focusing exclusively on the case of Greece and exploring how the system of taxation created difficulties for business and shaped the kind of capitalism that developed in the country.

In more detail, during the period under consideration, the Greek system of taxation was burdened with a series of weaknesses. The disruption in the system's structures, which already existed prior to the dictatorship but got deeper during the seven

years that it lasted for, was expressed through problems such as corruption,² bureaucratic rigidities of the tax procedures and complexity of legislation. All this caused a lot of difficulties for business but also ended up promoting unproductive forms of entrepreneurship, such as tax evasion. It should be noted here that corruption has been an endemic problem in the modern Greek state, affecting it already from its establishment in the late nineteenth century.³

During the seven years of dictatorship, apart from imposing severe fines against tax law offences and ardently declaring its willingness to modernise the public sector and eradicate corruption from it, the junta established a regime that was anything but modern and non-corrupt. In this way, it solidified and consolidated long-standing perceptions about the illegitimacy of the tax system and by an extension, the illegitimacy of the whole state apparatus.

This article will analyse the interaction between the system of taxation and business in Greece during the crucial period of the military dictatorship in order to throw light on the version of Mediterranean capitalism that developed in the country in the post-Second World War framework. It will be shown that through this type of capitalism clientelism⁴ and 'shadow' or informal economic transactions ended up being prevalent features of the current Greek economic reality.⁵ The theoretical framework within which the present analysis will develop will be that of historical institutionalism, a sub-category of new institutionalism that emerged in the 1960s and 1970s and which

² For the present analysis, corruption occurs when there is an abuse of public office for private gain or, as Rose-Ackerman notes, when 'officials use their positions of public trust for private gain' (1996, p. 365).

³ Corruption affected the political system and spread to the whole body of the public administration. See, indicatively, Mouzelis about corruption in the pre-dictatorship years (pp. 71-2) or Meynaud about the clientelistic relations and spoils that have been burdening the political system since the 19th century (pp. 47-8)

⁴ The depiction of clientelism here follows the perspective of Rose-Ackerman and Palifka, who note that '...clientelistic systems develop where favours and payoffs are exchanged that undermine the transparency and effectiveness of public and private institutions' (2016, p. 251).

⁵ For an analysis of the varieties of capitalism and informal economies in the south-eastern European economic context see, among others, Williams, Kadir, Fethi and Nadin, 2012.

considers institutions such as the system of taxation as 'the legacy of concrete historical processes' (Thelen, 1999, p.382). Following a historical institutionalist approach, this article will view the Greek tax system as an outcome of past events but will also take into consideration the interactions between various agents relating to it (predominantly, between the representatives of the state, the members of tax administration and entrepreneurs / taxpayers).

Economy and industry during the dictatorship

According to Veremis, the group of people that subverted democracy and imposed a dictatorial regime in 1967 Greece did not have a 'politically comprehensible ideology or sensible views about the form of the regime or the nature of their choices' (1999, p.15). However, the views they expressed with regards to the economic policies that they would follow probably seemed pretty clear, as they pronounced their eagerness to establish a state that would be smaller (Kazakos, 2001, p. 268), less regulated (Psalidopoulos, 2014, p. 249) and more 'open' to entrepreneurship (Kazakos, 2001, p. 268). Indeed, in the Bank of Greece Governor's Annual Report for 1967 presenting the basic principles of the five-year economic plan for 1968-1972 it was noted that 'private business initiative is considered to be the basic pillar of the process of economic development, evolving within a framework of free competition, having profit as its main motivation...The role of the State and other...public bodies...shall be strictly limited to offering services of economic and social infrastructure in order to assist private business activities' (Bank of Greece, 1968, p. 24).

Further on this issue, Pasmazoglou wrote that the dictators considered entrepreneurs' support to be necessary for the establishment of the regime, and, for this reason, their stance towards the latter's requests and propositions was one of a 'relaxed laissez faire' (in Kazakos, 2001, pp. 268-9). By this it was meant that the economic policies followed adhered to some (hence the use of the word 'relaxed') liberal principles, as the regime 'was more open to entrepreneurship and attributed less importance to the role of the state aside of its traditional functions (defence, public order, infrastructure)' (Ibid., p. 268). However, this was obviously an 'asymmetric' laissez faire (Kazakos, 2001, p. 269). It functioned in a non-democratic framework

which, through the imprisonment of thousands, made it impossible for large parts of the Greek society to actively participate in the economy.

With regards to the general characteristics of the economy, after a temporary recession in 1967 (manifested through a reduction in the GDP growth rate), the first years of the coup saw a rapid increase of growth since 'the governments of the dictatorship attempted from the outset to give a new impetus to the economy and to secure their legitimacy or, simply, [the people's] tolerance' (ibid., p. 268).

There was also an increase in the number of incentives for investment mainly for building construction and tourism (Kazakos, 2001, p. 268.), the two major factors of economic expansion during this period (ibid., p. 271). In addition, the number of loans given to enterprises increased (Karakousis, 1999, p. 24). Indeed, in contrast to the strict credit policies of the 1950s (Psalidopoulos, 2014, p. 227), during the dictatorship it became much easier to obtain a loan. Psalidopoulos notes that for the first time, 'the Bank of Greece prepaid [commercial] banks' medium-term loans for investment in industry, construction, tourism and shipping' (ibid., p. 250). Low-interest rate credit was also provided to wheat trade firms and companies undertaking public works. More generally, the procedures required for the provision of loans to commercial enterprises were simplified. Furthermore, liquidity assistance was provided to commercial banks and there was a reduction in the discount rate of the Bank of Greece (ibid). The dictatorship's governments also made attempts to attract investors from abroad (Kazakos, 2001, p. 268.) Their efforts were not without success, as the amount of foreign investment capital in 1972 was double that of 1966.⁶

Also, it was during the dictatorship that the industrial sector's share of the country's national product reached its highest percentage (28% for the years 1970-1974) (Mitchell, 2007, p. 1038.). Actually, according to an official announcement of the government on the basis of OECD data, for the twelve-month period February 1971-January 1972, Greece's rate of increase of industrial production was the highest

⁶ The reference here is to the level of imported investment capital per year (Kazakos, 2001, p.271).

amongst all OECD member-states. (Bulletin of the Federation of Greek Industrialists, 1972a)

However, it is important to note that in many cases, as far as the exercise of economic policy is concerned, the dictatorship was more successful in producing highly populist statements rather than in implementing plans that would actually benefit the economy. For example, in November 1968, the regime concluded an agreement with Aristotle Onassis, regarding 'the functioning of the State oil refineries and the establishment and exploitation of a third refinery'. The USD 400 million investment⁷ was the largest Greece had seen up to that point, most conveniently serving the dictators' propaganda that the 'Revolution', as they called their regime, created a sense of stability that persuaded 'Greek capital throughout the world and the Greek spirit of entrepreneurship to come back to the...motherland in order to actively contribute to the realisation of Greece's leap of rapid economic development' (Bulletin of the Chamber of Commerce and Industry of Athens, 1968). In truth, what happened was that at some point, Onassis withdrew his interest and the functioning of the refinery was offered with favourable terms to the Niarchos Group. The Group assumed the obligation to 'make various other investments as a compensation for the advantages [it had been given]' (Psalidopoulos, 2014, p. 47). Yet, it was 'extraordinarily late' in fulfilling such obligations, and it actually never did so. More to the point, after the fall of dictatorship the state bought the refinery back from the Niarchos Group for USD 12 million, and it released the Group 'from its other contractual obligations' (ibid).

In the same vein, as Psalidopoulos mentions, according to the Bank of Greece the growth in building construction, (the sector which saw the most 'explosive' growth during the junta) 'could not be considered a favourable factor in the long run, because it [would result] in an unbalanced structuring of production factors' (Psalidopoulos, 2014, p. 272). Recent literature has supported this view; for example, it has been noted that construction 'excessively absorbed entrepreneurial capacity and sources...at the expense of other activities. Even more so, when the crisis of 1973 emerged, manufacturing also entered a period of stagnation (ibid., p. 288).

⁷ This is according to the press of the time.

Generally, in the 1967-1970 period there was an excessive amount of loan funds channeled to already existing enterprises, something that 'not only reduced the funds available for new productive activities and investments, but also slowed down, according to [the Governor of the Bank of Greece], the transition from family enterprises to...joint stock companies, which offer a wider and more stable basis for the development of entrepreneurial activity' (Psalidopoulos, 2014, p. 257). In this framework, in the midst of the economic downturn in 1974 and a few months before the fall of dictatorship, the president of the Federation of Greek Industrialists (FGI), Ioannis Mitsos, referred to the inconsistency characterising the policies the regime undertook for the development of industry. Such policies, noted Mitsos, 'add to the already existing uncertainty because of the international developments, breed entrepreneurial reluctance, make investment planning...difficult, [and] impede export efforts...'. (Pan-selina and Mavroeidi, 2007, p. 424).

The deterioration of the economic environment can be indicated by the fact that, in spite of the significant growth of the period,⁸ the rate of increase of investment in manufacturing industry throughout dictatorship (1967-1974), although less volatile, was lower than previous years and significantly lower than 1964 and 1965.⁹

Problems with credit probably contributed to the worsening of the economic environment. Indeed, in spite of the fact that, as noted above, the number of loans given to enterprises increased significantly during the dictatorship, the FGI still complained about the difficulty of securing a loan. This difficulty had to do, among others, with the level of collateral required as well as with the 'obsolete' criteria on the basis of which loan funds were given, i.e. the time-consuming procedures required for the provision of such loan funds (Bulletin of the FGI, 1972b).

Many other factors could be examined too; for instance, according to Kazakos, although, in broad terms, the dictatorship followed liberal economic policies, many supporters of the regime envisioned models of development of a socialist type, in which, for example, business initiatives would be undertaken not by business people but by

⁸ With the exception of 1974.

⁹ See *Long-term Statistical Series of the Greek Economy*, 1992, p.27.

the army (2001, p. 275). An additional difficulty, which in fact comprises part of the main locus of interest of this paper, is that the modernisation in the system of public administration and the broader state apparatus that the junta fervently declared from the first day of the dictatorship did not materialise. The present analysis suggests that this was the case by focusing on the system of tax administration.

Generally, the matter of modernisation is a contested subject in the literature exploring the impact that the junta had on Greece's state mechanisms but also on the Greek socio-political and economic reality. For example, Samarinis (2017), examining modernisation from the perspective of the transformation of the urban landscape, suggested that during the junta years Greece did indeed experience substantial transformation since building activities saw an explosive growth and the natural environment changed significantly. Similarly, Kalyvas noted that the country went through a process of social modernisation during the dictatorship, since, among other things, patterns of consumption and recreation started resembling those followed in Western European countries (2017). However, other than that, it seems that there is a consensus in the literature that many of the declarations of the junta about the modernisation of the state apparatus per se and the relevant necessary reforms in the public administration never became a reality (see for example Poulantzas, 1976, p. 121 and Zolotas, 1975, p. 8.) As Bermeo notes, the Greek dictatorship did not have the bureaucratic-authoritarian character of Latin-American dictatorships, which had clearly defined aspirations for the modernisation of the state mechanism. In the case of Greece, the coup 'was more personalist and less dominated by a technocratic bureaucracy' (1995, p. 443). This was not only due to the power and influence that the leaders of the dictatorship had but also because '[t]he vast majority of the nation's technocrats would have nothing to do with the regime' (ibid). The modernisation of the state apparatus that the dictatorship seemed to espouse did not materialise: 'The regime's rhetoric was laced with populist themes, but...the themes were meaningless in terms of concrete policies' (ibid., p. 445). However, the literature does not offer specific examples of how modernisation failed to materialise in the various sectors of the state mechanism and how this affected business. As will be shown in the following pages, the present paper does this by focusing on the system of tax administration.

The tax system: Further deterioration in spite of the declarations

The period of dictatorship saw particularly significant tax incentives for the promotion of industrial development, however the system was suffering from a series of weaknesses. In spite of their declarations, the members of the coup did very little to modernise and improve the tax administration structures and reduce corruption. On the contrary, and as will be shown in the next pages, this period witnessed a dismantling of the tax services because of the dismissals of civil servants that were not on good terms with the regime.

In more detail, a few months after the imposition of the coup, the Deputy Minister of Economics Spyridon Lizardos, representing a government that declared its willingness to 'combat tax evasion in any possible way' (Bulletin of the Chamber of Commerce and Industry of Athens, 1967a), announced a new compulsory tax law (185/1967 (ibid, 1967b)). The law set the procedures of criminal prosecution against those who were accused of having broken 'paragraph 4 of the 5th article of the Tax Code and article 3 of the legislative order 3848/1958', by affecting the validity of accounting books. In more detail, the law, entitled 'On the imposition of penal sanctions against tax law offenders' stated that owners or managers of Greek companies and managers or representatives of foreign companies based in Greece being accused of such acts would be called before emergency military courts. Chief accounting officers of companies and 'any third person who in any way contributes to acts or omissions that constitute [the accounting books] inaccurate' would also face emergency military courts. The same applied for 'civil servants and any third person... [committing] crimes having to do with bribing' (ibid., 1967a).

More significantly, according to Lizardos, the penal and administrative sanctions that the law provided for the types of offences mentioned above, such as imprisonment, imposition of large fines and loan-granting bans, were 'severe and economically devastating' (ibid). For the cases of bribes, it was stated that 'any civil servant belonging to the Ministry of Economics, demanding or accepting gifts or other inappropriate benefits, or [demanding or accepting] the promise [of such gifts or other inappropriate benefits] in order for him to perform or omit a specific act relating to...tax matters, in the future or presently, will be punished with one year imprisonment' (ibid., 1967b).

The regime also used strong language to condemn the instances of corrupt tax officers (and civil servants in general), employing a discourse comprised of a mixture of patriotic rhetoric, advice, warnings, and veiled threats. For example, a few months after the imposition of the coup, in a congress of tax officers organised in the Athens College of Commerce,¹⁰ the regime's Minister of Economics Adamantios Androutsopoulos stressed in his speech that it was true that, 'maybe unfairly so, when the Greeks hear about civil servants having no integrity, they think of tax officers...We have to convince Greek taxpayers that this is not the case. Most important, we have to convince so ourselves (Makedonia, 1967).' Acknowledging that lately there had been cases in which 'worthless civil servants fell short of their mission and of the Greek people's expectations', Androutsopoulos addressed tax officers with the following words:

I would like you to do your job bearing in mind...the presumption that you are honest, that you have integrity and that you do all you can to perform your duties in the best possible way. Take initiatives. Being scared and avoiding responsibilities will not be forgiven...[r]egardless of your beliefs about...relations with the state, if any of you...do not have the moral strength to courageously perform your duties as civil servants...if [you] do not want to remain on board the ship, you can state so. [Because], when in the middle of the sea, no mutiny will be allowed (ibid, p. 7)

The reality though is that despite the discourse that the junta put forward, the malaises of the tax system did not disappear. Chronic problems that existed since long before the dictatorship kept on burdening it. There were various critiques about that, coming also from the representatives of business organisations. For example, in the 31 May 1972 issue of the *Bulletin of the FGI* there was a critique about taxes in favour of third parties. Such taxes were imposed on transactions and funded professional groups, lobbies or organisations with great negotiating power 'of a political, economic or trade-union nature' (Glykou 2009, p. 177). It is no surprise that the existence of such taxes increased the perceived unfairness and illegitimacy of the tax system. In the *Bulletin of the FGI* it was noted that 'the state's advice and requests to industry regarding the [reduction] of production costs to competitive levels could have practical value if they were accompanied by...measures that would eliminate a

¹⁰ Known today as the Athens University of Economics and Business.

series of...charges that have nothing to do with production', meaning the 'various taxes in favour of third parties', a reality of the past that was 'unacceptable' (Bulletin of the FGI, 20, 238, 31.05.1972, pp. 3-4).

Moreover, in the 29 February 1972 issue of the *Bulletin of the FGI*, industrialists complained about the low level of depreciation rates. Specifically, it was stressed that for the first year of the 'life' of every piece of mechanical equipment, the maximum depreciation rate in Greece was 8%,¹¹ in comparison to 40% in France, 20% in Germany, 35% in Italy, 30% in Sweden [and] 60% in Britain...' (ibid., 20, 232, 29.02.1972, p.2.) Low depreciation rates delayed the renewal of mechanical equipment, reducing thus the effectiveness of various relevant incentives that the state had introduced. For the FGI, the state policies on this matter indicated 'confusion and inconsistency', because, 'on the one hand the State implores industry to modernise its mechanical equipment and on the other prevents it from doing so by limiting depreciation rates to 8%, considering perhaps that in this way it will have more revenue from taxation in the short run, without realising what itself and the whole economy lose in the long run because of the technological backwardness in production...'. 'It is...very dangerous', continued the article, 'to treat industry as a kind of an experimental animal for development, [t]o try to compromise the State's need for revenues with industry's modernisation.' (ibid., 20, 231, 15.02.1972, pp. 1-2).

References to the problematic role of the tax authorities also increased in this period, coming mostly from tax experts but also tax officers themselves. There were also references in the press regarding cases of corruption. One such involved the arrest of a tax officer after having been accused of extortion by a taxpayer in June 1972. The regime's representatives commented on the incident using the type of discourse they were familiar with; specifically, the Deputy Prime Minister of the government Stylianos Pattakos declared, among others, that 'delays...cause, on the one hand, the...citizen's dissatisfaction and on the other...force him to form an unworthy transaction with vicious and opportunist intermediaries or with disloyal civil servants, in order to achieve the speeding-up of the procedures...' (Ta Nea, 1972).

¹¹ This rate applied in the zones A and B, that is in Athens, Piraeus and the wider region of Attica.

A significant amount of critique expressed by the Greek business community during the time also had to do with the problem of bureaucracy. For example, in November 1971 the business magazine *Viomichaniki Epitheorissis* referred to the ‘Herculean task of exterminating the lernaean hydra of bureaucracy’, as it characterised ‘the new “campaign” of the Government for the lifting of the purposeless, complex...procedures...which make it impossible for the state mechanisms to function properly, undermine the efforts for progress in our country and prevent the improvement of the relations between citizens and the State’ (p.11).

Similar points were made by the FGI too, which through its Bulletin noted that, among others, bureaucratic incompetence adversely impacted upon economic development: ‘[T]he mistakes of the public administration’, it was noted, ‘burden the whole of the national economy, having usually immensely inhibitive effects on economic progress (Bulletin of the FGI, 1972c).

There were also references about the lack of uniform criteria and principles governing the audits, the complexity and frequency of change of the various tax laws, but also the tax officers’ training needs. As for their arbitrariness, it was very often associated with the way the tax laws had been constructed (Sellas, 1972, pp.957-8). For example, in a speech that was published in the *Tax Review* in December 1972, Stephanos Sellas, a tax official, noted that, although in the past twenty years the tax services had seen important improvements, there were not any specific regulations governing the way tax audits should be conducted. The available laws contained the provisions that should be implemented in the audits, but they did not include any information about how the audits should be carried out. There only existed the Code of the Status of Civil Servants (Law 1811/1951) which referred, in general terms and among others, to the civil servants’ responsibilities and rights, containing also general guidelines about the rules and official orders governing the conduct of civil servants belonging to the Ministry of Economics. In spite of its generality, ‘it would have been desirable’, noted Sellas, ‘that every tax auditor had a clearer view of such texts when taking an oath [in order to assume his duties], and that every tax officer had a copy of [the Code]...I urge you all...to study this [Code]’ (ibid.)

In the same year, in a commentary about, among others, the compulsory law 185/1967 against tax law offences analysed above, Theodoros Staikos, a tax expert, noted that the law was 'a sword of Damocles' that 'unexpectedly criminalised the country's economic life, being introduced without the prior...establishment of modern Economic Laws, and being based mostly on the excessive formalism [and] improvisation of the Tax Code'(1972, pp.81-2). Criticising also the Tax Code and characterising it as an 'experimentation...against [the] [n]ational [e]conomy, being subject to constant modifications', Staikos noted that due to the complexity of the various provisions of the Code, tax payers' accounting books were usually found to be inaccurate. Owing to this, tax payers would have to face 'a) the imposition of a fine, b) the arbitrary assessment of gross revenue for multiple fiscal years with the use of the maximum net profit rate and without taking into consideration business expenses, and c) a criminal prosecution' (ibid., p.82). 'The phrase "you will either compromise or I will audit [your books]"', continued Staikos, 'should stop being heard and we should, at last...introduce in our country too the modern accounting and audit systems that apply in the healthy economies of the EEC countries.' Staikos noted that in such systems, accounting and auditing principles were based on scientific methods and offered the ability to conduct audits on an individualised but also secure basis. (ibid., p.83).

The law 185/1967 was criticized also by the business community in the *Bulletin of the FGI*, again with regards to the lack of uniformity in auditing rules. Here, it was noted that, according to a tax expert, 'having three tax officers separately auditing the accounting books of a large company and making the same assessment for the level of its [taxable] income, would be a random coincidence, under the current tax regime (1970, p.1).' It was also recorded that tax experts agreed that the lack of accounting control mechanisms, the lack of any certain criteria that would allow the distinction between tax evasion and tax avoidance but also the arbitrary penalisation of certain acts made the law unacceptable. It was clear, the article continued, 'that the prosecution in penal courts as "offenders against the law" of large numbers of companies that are perfectly reputable and have an excellent tax-paying record' was a result of provisions that were not well thought-of. Overall, the article stressed that the law needed to change, because some parts of it were 'clear disincentives for private entrepreneurial initiative.'

It should also be noted that in spite of its severity, with the exception of the first years of its implementation, the law did not seem particularly effective in terms of increasing tax revenues. This is indicated by the fact that after 1969 there was no clear positive trend in the ratio Tax Revenues/GDP (*ibid.*, pp.13; 86-7). More broadly, in the Bank of Greece Governor's annual reports for 1972, 1973 and 1974 there were no references on any reduction of tax evasion or improvement of the function of the tax services, as was the case in the reports for previous years, such as for example 1968, 1969 and 1971.¹²

Indeed, it seems that there was not any improvement in the function of the tax services throughout the seven years of dictatorship. On the contrary, during the coup the problems in the broader public sector grew much larger, something that undoubtedly adversely affected the tax services too. The case of George Langrod, the professor and OECD consultant that visited Greece in 1963 in order to offer advice for the re-organisation of the public services is indicative of this reality. According to Argyriades (2010), certain obstacles existed which prevented promotion of research in administration. Argyriades, Langrod and others, were part of a group that attempted to overcome such obstacles, their cooperation however was discontinued because of the dictatorship. (*ibid.*, pp.3-4.) The coup was also the reason why, according to Argyriades, the 'ambitious' ideas for the creation of a School of Public Administration following 'more or less' the model of the National School of Administration (ENA) in France did not materialise at that point (*ibid.*, p. 2).¹³

Generally, as Zolotas noted in 1975, the dictatorship left public organisations and the broader public administration in a state of 'generalised disruption' (p. 8). With regards to the system of tax administration, apart from all the other issues, the dictatorship also led to the demise of the Central Service of the Ministry of Economics, a

¹² In the reports for 1968 and 1969 the increase in tax revenues was attributed to the increase of the national income and the measures against tax evasion that contributed to the better capture of the tax base. Also, in the report for 1971 it was noted that the better capture of the tax base due to the 'further improvement of the function of the tax services' might had contributed to such an increase in tax revenues for that year (Bank of Greece, 1972, pp. 83-4).

¹³ This school, called The National Centre for Public Administration and Local Government, was finally established in 1983 (see Argyriades, 2010, p.3 and National Centre for Public Administration and Local Government (<http://www.ekdd.gr/ekdda/index.php/en/2012-06-29-09-59-33>)).

structure of the system of taxation that operated relatively satisfactorily up to this point, in comparison to what followed next. According to Charalampos Nikolakopoulos, the former president of the trade union of tax officers, the Central Service 'had the executive role of administration and legislating. That is, it was focused on the administrative issues of the tax services throughout the country (transfers of officers, payroll, etc.) and on creating tax legislation such as the VAT, taxes according to the Code of Accounting Books and Records, etc.' (interview excerpt). Ioannis Photopoulos, who served as an executive of the Service during the period 1965-1981, noted:

When I entered the Central Service in 1965, the procedure followed was this one: there was a need of...ten people for permanent posts in the Service. First, the responsible inspectors recommended the thirty best employees from the peripheral services of the ministry. They were highly knowledgeable, had executive capacities, spoke foreign languages, etc. Out of those thirty people, who would be seconded to the ministry for two years, the ten best would be chosen. Those ten best would be transferred to the Central Service of the ministry, with increased responsibilities but also higher wages. Within those two years, a thorough evaluation of the candidates' operational capabilities took place. At the end of this strictly supervised procedure, reports of operational capacity were produced. Those of the thirty who were not finally chosen..., went back to the peripheral services they had come from, with absolutely no negative reference or suspicion with regards to their capabilities and competences in their role as employees of the ministry. In other words, this Central Service, in which I was privileged to be chosen to work, functioned perfectly. We had a great library, and generally, we were offered all the necessary means in order to faultlessly implement the decisions of the various governments, without however being subjected to any influences from them (interview excerpt).

The Service was essentially dismantled after 1967, as the junta regime 'dismissed a large number of capable employees for political reasons' (ibid). From this point onwards, noted Photopoulos, the members of the Service came directly from the peripheral tax offices, lacking the necessary training and executive capabilities. The argument that tax officers did not receive the necessary training was supported also by a retired tax officer that was interviewed for the purposes of this research, who joined the Ministry of Economics in January 1974, a few months before the fall of the dictatorship: 'We had no training. I was given a post in a department and the director used to tell me what to do. If your manager wanted you to learn, you would learn. If not, he kept the knowledge to himself and you were asked to do all the dull work (interview excerpt).'

Adding to this point, in an article originally written in 1995, Photopoulos noted that the dismantling of the Central Service of the Ministry of Economics by the dictatorial government 'was a severe blow to the creation of executives of high scientific standards; its results became obvious several years later, with the decline in the quality of the tax bills that were proposed in the Parliament and of the interpretative statements issued [by the Ministry of Economics] in cases of controversial [tax] matters.' (2010, p. 896). Confirming Photopoulos' point in a more general sense, Kazakos noted that the people the junta appointed as executives in the various ministries were 'distinctively uneducated' (2001, pp. 269-70). This point is supported also by Bermeo, since "the junta had trouble recruiting ministers who were even remotely presentable." Ministries were sometimes "offered to five or six people before finding a taker" (1995, p. 443).

Indeed, in order to understand how the generalised disruption of the public services (part of which were the tax services too) manifested itself during dictatorship, one has to examine what measures the junta undertook in order to achieve the modernisation of the civil service it had been proclaiming since 1967. In the same manner, one needs to examine whether the dictators' fervent condemnations of corruption had any real impact on the public services. In such terms, it should be noted that the junta indeed dismissed a large number of civil servants, but no reliable information has been found about whether such dismissals were on grounds of corruption or incompetency. On the contrary, there has been a considerable amount of material suggesting that the modernisation the regime had declared failed. This is because, in spite of the regime's rhetoric for the need to eradicate corruption, reorganise and clean up the public sector, the dismissals of civil servants were made not on the basis of their integrity and professional capabilities, but, as Photopoulos noted, on the basis of whether or not they were loyal to the regime.

For example, in 26 April 1967, five days after the imposition of the dictatorship, the junta announced a plan for the 'reorganization of government administration' (Schwab and Frangos, 1970, p.24), with Stylianos Pattakos, the Minister of Internal Affairs, declaring that '[n]epotism, corruption and demagoguery must be purged from the government' (ibid., pp. 24-5). In the same manner, in 3 May 'the abolition of bureaucracy' was announced, (ibid., p. 25) with the cabinet deciding 'the obligation of

all civil servants to defend their actions on application by citizens, within 3 days for simple cases and 7 days for more complicated affairs', and also stressing that '[i]ntervention by [third] parties, influence peddlers and contact men in government is prohibited' (ibid.). Schwab and Frangos noted that the regime also drafted three decrees '[providing] for the termination of the term in office of 'all special advisers and senior officials of state organizations...as well as for the abolition of certain provisions which are opposed to the common sentiment of justice and morality' (ibid.).

However, according to Gallant, '[most of the dictators'] domestic initiatives were aimed at removing anyone whose loyalty to the regime was suspect...' (2001, p. 199.) Indeed, in the text of the three decrees the regime produced it was stated that '[c]ivil servants...are formally dismissed...if their disloyalty is established; the provisions of the constitution concerning irremovability [of civil servants] and all those protecting labor agreements are suspended in the cases referred to' (Schwab and Frangos, 1970, p. 25). Those accused of disloyalty would be the ones found to have and /or promote 'Communist or anti-national ideas', or those who had 'any form of contact or relations with the holders of these opinions' (ibid). For the verification of loyalty, the decrees stated that 'all...civil servants...must submit to the responsible minister...a written declaration of their loyalty...' (ibid., p. 27).

According to a documentary focusing on the period and characterising the regime's declared principles of meritocracy as 'only imaginary', (I Michani tou Chronou, n.d., 23:20-24:18) the dictatorship dismissed hundreds of thousands of civil servants that were not 'approved of,' (ibid) giving their posts to people who were friendly to the regime (ibid., 25:00-25:08). For example, a large number of teachers who were considered to be 'dangerous' were fired and replaced by retired teachers. Younger teachers were hired only with a 'certificate of social ideals' (ibid., 12:25–12:40).¹⁴ Also, it has been noted that, in order to better control the public sector, the dictators usually

¹⁴ Certificates of social ideals were 'public certificates which were issued by a competent authority (the army or the police) and attested that the citizens [who had them] were not, themselves or other members of their family, communists, or even friendly to communist ideals' (Karafillis, 2008).

appointed retired military officers in key positions in it, giving them the title of the 'Commissioner of the Administration' (I Michani tou Chronou, n.d., 44:23-44:42).

The fact that no actual modernisation of the civil service took place was something even followers of the regime admitted. For example, in November 1967, only seven months after the imposition of the coup, Savvas Konstantopoulos, the publisher of the newspaper *Free World* that supported the dictatorial regime, admitted, in a letter he sent to Konstantinos Karamanlis, that the 'revolution' had failed in achieving its goal to 'resolve some permanent...problems in order to... make a step of progress and normalise public life' (The Konstantinos G. Karamanlis Archive, pp. 49-50). Amongst the reasons for such failure, wrote Konstantopoulos, was that almost none of those in the government had political skills and none was willing to use the services of competent technocrats: 'Part of the military officers proclaimed that people which [in the past] had some public role should not get involved in the revolution. Thus, they turned to those who were incompetent or inexperienced' (ibid., p. 50). The 'revolution's' failure, continued Konstantopoulos, was also due to the fact that there was often a complete lack of any serious organisation: 'Solemnly taken decisions were recalled. Laws that had been published at the Government's Gazette were withdrawn. Measures that had been already communicated, changed from one moment to the next'. In such a state, continued Konstantopoulos, 'the Government does not move forward; it is like a car stuck in the mud. No progress has been made in the education and the administration, although it has been seven months since the 21st of April. No revolutionary measures and no profound changes [have been implemented]' (ibid.).

In the same vein, Yannopoulos, writing in 1972, noted that '[t]he lack of any political programme and the low quality of the junta's collaborators are evidence enough that the regime cannot claim to lead the country towards modernization' (p. 173).

Also, it was proven over time that the regime's anti-corruption rhetoric was mostly a facade. Even its supporters acknowledged that political 'nefariousness' had re-emerged, taking often the form of self-promotion but also personal favours and spoils towards friends and relatives (The Konstantinos G. Karamanlis Archive, p. 50). In-

deed, in the documentary mentioned above it was stressed that ‘the junta was denouncing clientelism, yet it did spoils all the time. Whatever one needed, e.g. an export license, etc., he had to turn to the military officers’ (I Michani tou Chronou, n.d., 08:56-09:37). Moreover, in spite of the fact that the regime proclaimed its willingness to enforce a sound and honest administration system, the wage of the Prime Minister more than doubled and that of Ministers and Deputy Ministers increased from DRS 22,400 to DRS 35,000.¹⁵ Members of the government also took advantage of their position in order to benefit friends or members of their families (I Michani tou Chronou, n.d., 22:20-22:50). For example, relatives or friends of the dictators were given governmental posts (ibid.,34:12-34:29); Papadopoulos, the leader of the coup up to November 1973, appointed his brothers to high-ranking positions in the public sector (ibid., 22:20-22:50) and public works of many million drachmas were awarded to relatives of the vice-president of the Cabinet and Minister of Internal Affairs Stylianos Pattakos, the same person who, in 1967, declared that corruption and nepotism should be ‘purged’.

It has also been argued that those who were close to the regime were able to receive very generous business loans ((ibid., 40:20-40:40).¹⁶ Indicative of this was the case of Pavlos Totomis, president of the Hellenic Industrial Development Bank (ETVA). He had also served as a Minister of Public Order of the junta and was accused of illegally providing loans during that period. According to the press of the period, more than DRS 1.5 billion were squandered from ETVA. After the fall of the regime, Totomis was sentenced to more than four years imprisonment (ibid., 40:46-41:44).

Conclusion

The developments that unfolded during the coup showed that ‘the junta failed to ‘purify’ political life, [gradually becoming] a regime with long term aspirations and of a

¹⁵ This was done through compulsory law 5/1967 - see ‘Iospress’, *Τα ξεχασμένα σκάνδαλα της Έθνοσωτηρίου [The forgotten scandals of the ‘Nation-saving’ revolution]* (<http://www.iospress.gr/ios2010/ios20100725.htm>).

¹⁶ ‘The Dictatorship’s fascism and spoils’, 40:20-40:40.

'corrupted' nature similar to its predecessors' (Dimitras, 1987, p.66). It becomes clear that during the seven-year period of dictatorship in Greece the situation in the system of tax administration deteriorated, creating obstacles and discouraging business initiative, in spite of the regime's fervent declarations about the importance of promoting indigenous entrepreneurship. Moreover, corruption solidified its position as an endemic problem of the Greek economic reality, becoming in this way an integral part of Greek capitalism. The junta dismantled democracy and inflicted a 'severe [and] long-lasting blow... [to] the democratic procedures which, in the peoples' conscience, legalise political decisions.' (Karkagiannis, 2014). Indeed, in spite of espousing the creation of a 'purer' and more modern and efficient state, the junta actually established a regime in which inefficiency and corruption in the public sector increased. In this way, not only the tax system, but also the whole state apparatus became even more illegitimate than before. This point, and also the fact that there were not any significant improvements in the functioning of the tax system post-1980s (Tatsos, 2001, p.287), say a lot about why, in the first ever study examining Greeks' perceptions about corruption in 1996, 67% of the respondents agreed with the statement that 'the State is corrupt' (ibid., pp. 247-9). This latter point suggests that tax evasion can be seen as an indication of the taxpayers' doubt about the legitimacy of taxes and, by an extension, the legitimacy of the state that imposed such taxes. Ultimately, it can be seen an expression of doubt about the authority of the Greek state itself. Apart from being a factor of uncertainty discouraging investment, taxation has also been an issue about which the lack of trust between the state and civil society in Greece has been expressed in its most direct manner, affecting in this way the character of Mediterranean capitalism that developed in the country. As this paper has shown, the role that dictatorship played in this regard was of crucial importance.

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