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# Authority and trust in the fulfillment of tax obligations: the vision of Italian comedy

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## Abstract:

Trust and the relationship with authority are fundamental variables for the correct fulfillment of tax obligations: in a “synergistic” social climate, characterized by trust between citizens and authorities, taxpayers are intrinsically motivated to pay taxes honestly and spontaneously; conversely, in a climate of mistrust between taxpayers and institutions, compliance with tax rules is promoted by extrinsic motivations, such as fear of authority and punishment. The cinematic vision, particularly that of Italian comedy, highlights the fragile ethical foundations of tax obligations and captures the complexity of the Italian political and social landscape, in which, on the one hand, the role of authority in the system is emphasized and, on the other, the resources necessary for that authority to operate are systematically withheld.

Keywords: authority; taxpayers; Italian comedy

## 1. The value of trust in tax compliance: evidence from psycho-social studies.

The picture of contemporary Italy that emerges from cinema, particularly from Italian comedy, highlights the cultural problem at the root of tax evasion and effectively illustrates the decision-making mechanisms that lead taxpayers to deviate from the norm.

In this respect, Italian cinema manages to translate, with remarkable lightness, the findings of in-depth psychosocial studies on the link between evasion and trust into immediately comprehensible images.

It is therefore useful to briefly analyze the findings of these studies and examine the psychological causes of tax evasion as well as possible interventions aimed at chang-

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ing taxpayers' behavior: both investigations are reflected in the analysis of some significant cinematic contributions, as will be better discussed below.

In our system, although the problem of tax evasion has taken on considerable proportions over time, psychosocial studies on tax behavior are not widespread, whereas at the international level, this approach has certainly aroused greater interest.<sup>1</sup> In fact, since the late 1970s, the integration of utility-based and value-based approaches has sought to identify the criteria that guide subjective choices in the economic and social spheres, to the point that in the well-known Prospect Theory, in an attempt to provide a rational explanation for some of the dilemmas and paradoxes posed by utility theory, the concept of 'value' has been adopted in place of the notion of 'utility': it is the value function that guides individual choices, referring to the context, or *frame*, in which the individual operates and which has a decisive impact on the choice itself (Kahneman, Tversky 1979: 263 ff; Id. 1992: 297 ff). And this theory, despite having a typically economic origin, has over time taken on an important role in understanding the dynamics of action mechanisms and, consequently, of behavioral correction (Basili, Zappia 2008: 36 ff).

In order to better understand the reasons behind the choice to evade, an attempt has been made to link the findings of economic contributions, which postulate the perfect rationality of choices based on a cost/benefit calculation, with those of psychoanalytic contributions, which emphasize, instead, the perception of the duty to contribute, the fairness of the tax system, and the relationship with the tax authorities.<sup>2</sup>

From this perspective, the variables that influence tax compliance are essentially trust and the relationship with power/authority: in a 'synergistic' social climate, characterized by trust between citizens and authorities, taxpayers are intrinsically motivated to pay taxes honestly and spontaneously and perceive contributing to the common good through tax payment as a civic duty; conversely, in a climate of mistrust between taxpayers and institutions, compliance with tax rules is promoted by extrinsic motivations (e.g., penalties).<sup>3</sup>

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<sup>1</sup> In Italy, see Compagno, Lozza, Ferri 2014: 321 ff.; Ferrari, Randisi 2011: *passim*; Ferrari 2020: 151 ff; Pittarelo 2012: 771 ff. In the international arena, reference is made, *among others*, to the studies by: Cohen, Greenberg 1982: *passim*; Kirchler 2008: 210 ff; Id. 2010: 331 ff.

<sup>2</sup> On this point, see Ferrari 2020: 151 ff, which refers to the theory of *nudging* and the replacement of coercion and material incentives with alternative psychological nudges, inspired by so-called 'benevolent' paternalism, to guide citizens towards healthy or beneficial behaviors, with taxation being one of the main areas of application; Compagno, Lozza, Ferri 2014: 321 ff; for a more general approach, see Cohen, Greenberg, cit.: *passim*. These studies confirm that what influences deviation from the rules, beyond the content of the law, the severity of penalties, and the effectiveness of their application, is the subjective perception of what the established social norms are (see Cominelli 2024: 143 ff., which also highlights that *tax morale*, an international index for measuring attitudes towards taxation, is generally higher in countries with a higher tax burden and that the quality and legitimacy of the tax administration are an additional factor in the acceptance of taxation, and that the principle of certainty in taxation can be used as a proxy for the *tax morale* of multinationals).

<sup>3</sup> Identifying the psychosocial causes of tax evasion is useful for developing ways to reduce its impact: it follows that, depending on the perspective adopted, lack of trust on the one hand and deterrence through sanctions on the other, different measures will need to be taken to reduce the rate of tax evasion. In the first case, it will be necessary to leverage means aimed at increasing taxpayer trust; in the second case, on the other hand, it will be necessary to strengthen the power of sanctions: the difference between the two different modes of action is clear, given that, by working on taxpayer trust, compliance would be voluntary, while, by tightening sanctions, compliance would be imposed. In both cases, these are methods that respond symmetrically to the characteristics of ideal or punitive ethics.

Alongside these two classic behavioral models, ‘nudging’ mechanisms have also emerged, aiming to encourage spontaneous compliance through small incentives and persuasive strategies, without resorting to coercion. This confirms that trust and the perception of fairness remain decisive, today as in the past, in guiding tax behavior (Ferrari 2020: 160 ff).

As we shall see, this perspective is clearly illustrated by Italian comedy, which, since the 1960s, has highlighted the average Italian’s distrust of the tax authorities and the lack of awareness of the ethical basis underlying the payment of taxes.

## 2. Trust and reality through images

Without delving into the issue, which due to its complexity and breadth is beyond the scope of this work, it is possible, albeit briefly, to link the themes of justice, trust, and fairness, by adopting the perspective *of the idea*, because the ‘idea’ constitutes the privileged point of view from which to look at the history of thought, or rather the succession of attempts to develop conceptual models that better respond to the needs of each era.<sup>4</sup>

As is well known, the idea, in Greek terminology, from *eidos* (derived from *idein* - to see), indicates the external form of things that are visible to the eye: it pertains to perception, and perception is inherently tied to vision.

Nothing embodies the idea more than vision, and nothing is more effective than cinema in capturing the collective perception of reality and the law that governs it. The combination of cinema and law enables us to introduce new tools for analyzing and understanding institutions, because, *idealistically*, they are manifestations of the aspirations of the collective consciousness itself, and different moments in the concretization of the spirit that expresses itself through images and is formalized in law.<sup>5</sup>

To paraphrase Aristotelian reasoning, the substance of matter and form is explained by the transition from potentiality to actuality: matter (individual behavior), which is potentiality, receives its own form (the idea) and realizes its potentiality in actuality.<sup>6</sup>

From this perspective, the valorization of ideas and forms influences behavior and choices more than the fear of consequences and, therefore, of punishment.

Contemporary Italy is increasingly dependent on images because it “prefers the image to the thing, the copy to the original, representation to reality, appearance to essence” (Feuerbach 1841: preface).

Yet images are true insofar as they resemble something real, and false insofar as they remain mere resemblances: films, therefore, rather than representing reality, are al-

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<sup>4</sup> On this subject, see the interesting essay by Rumore 2017: *passim*. In particular (13), where it is emphasized that the formulations of the idea, which have followed one another in different eras, reveal, often with extreme clarity, the spirit of the times. Plato introduced a figurative meaning of the idea, not only as the form of things, but as an inner form, an immaterial essence: Plato’s idea, as a pure immaterial essence, indicated a metaphysical reality, the universal above objects that enjoys an autonomous existence independent of things and even of the minds that think it.

<sup>5</sup> This is a paraphrase of the well-known statements on the interactions between law and literature by D’Amato, 1936: *passim*.

<sup>6</sup> See Aristotele 2001: 15 ff, where he emphasized that the soul is substance, as the form or act of a natural body that has life in potentiality.

most a parody of it, ways of looking at reality or fragments of it, similar to the whole but unable to encompass its full complexity.

The combination of cinema and law allows us to study law as a system of values, overcoming its excessive technicality.<sup>7</sup> Law, in fact, is itself an art that interacts with other arts: it is the art of giving shape to society (Alfieri – Mittica 2014: *passim*).

In this sense, we can speak of the sociology of art, referring not only to the influence that comes from society and finds its expression in art, but also to the influence that originates from art and flows back into society and therefore towards law.

Cinema, in particular, among the arts, is as much a product as it is an instrument of social change: it evolves alongside society and challenges our perception of reality, juxtaposing the ontological and the imaginary, both for those who produce the work and for those who observe it (Bordoni 2008: 175 ff).

From this perspective as well-the study of ‘cinema and law’ is not only useful for understanding the psycho-social reasons behind tax evasion, but can also become an instrument of change and enable the formation of a different collective consciousness. This theoretical dimension finds concrete confirmation in the Italian comedies of the 1960s, which succeeded in translating into images the distrust of the tax authorities and the perception of taxation as an imposition without ethical foundation.

### **3. The view of taxation emerging from Italian comedy films of the 1960s**

As anticipated, the idea of trust is translated into cinematic images that photograph reality, while also suggesting the way to change.

If we examine classic Italian comedy of the 1960s, we clearly see a lack of ethical acceptance of tax obligations, which are perceived as oppressive and as grim as death, but also a sense of unfairness in the specific relationship between the individual and the tax authorities (Salvati 2017: 5 ff).

The cinematic representation captures the distrust of those who express administrative will and of authority in its various forms.

In the filmography of the time, authority appears on multiple levels and can be identified in public security, ecclesiastical authority, and even the tax authority itself. It is clear that different ideologies generate different degrees of obedience to authority, but the comedian knows no hierarchies and releases those repressed energies of reaction to authority itself, often mocking power.

Comedians have no ideologies because they are destroyers of them, and their characters embody the traits of the average person, part of the collective unconscious, in which taxes and death are synonymous and one is freed from anxiety by laughing at power.

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<sup>7</sup> On excessive technicality, also in relation to the media phenomenon that has developed around tax evasion, see in particular Melchiorre – Lupi 2015: 11 ff, highlighted that “on the one hand, there are political and social digressions on the usefulness of taxes and the quality of public spending, which are not the responsibility of tax experts as social scholars. On the other hand, there are professional technicalities, intended for technical discussions with lawyers or accountants, but not for social discussions with the ruling class and public opinion; the latter therefore remain without an overall social explanation of tax determination.” On the simplification of legal language, Boyd White 1973: *passim*.

The 'Italian comedy' of the 1960s is a genre of comic-satirical cinema with a neorealist matrix and captures a period in which mainly brilliant comedies were produced in Italy, but with some common content such as social satire and mainly bourgeois settings, often characterized by a substantial underlying bitterness that softens the comic content.

An emblematic film is certainly *Totò Diabolicus* (1962, directed by Stefano Vanzina, known as Steno), a black comedy in which Totò plays six members of the same family, all involved in a chain of internal murders motivated by inheritance.

In the film, the murderer signs himself 'Diabolicus' and in the end is captured by the police, the authorities, revealing that he was a family member determined to take over the entire estate. After his capture, the festive atmosphere is shattered by the unexpected arrival of the tax collector, whom no one can escape, and before whom Totò faints. The tax collector is introduced with the same distressing music and chiaroscuro that characterized *Diabolicus'* entrance: the visual and sound construction emphasizes the parallelism between the murderer and the tax collector, both introduced by disturbing footsteps and shadows, but ultimately transformed into grotesque figures.

The work plays on the contrast between comedy and the representation of various forms of authority: the police, the Church, family lineage, and the tax authorities. Obedience is never absolute, but modulated by the power recognized by each institution. In this context, Totò ridicules authority, embodying the collective unconscious that associates taxes with death, from which one can only free oneself by laughing at power.

The theme of the relationship with the tax authorities had already been addressed in *I tartassati* (1959, Steno, with Totò), where the clash between the tax evader and the tax inspector presents both characters as representative of society, with a less negative view of the official, portrayed in his humanity.

A similar approach can be found in *Accidenti alle tasse* (1951, Mario Mattoli), in which the official is portrayed as a man afraid of losing his job if he fails to catch a wealthy tax evader.

Compared to other films, the message of *Totò Diabolicus* is clearer: the tax agent is shown as a monstrous figure, almost comparable to a murderer, confirming the parallelism between taxes and death.

The representation exploits the verbal dimension (with jokes and dialogues), the paraverbal dimension (lights and sounds), and the nonverbal dimension (mimicry and gestures).

The viewer perceives both reverential fear of authority and a liberating irreverence that ridicules power.

Cinema, a mirror of society, shows how citizens perceived the tax authorities in the 1960s: an inevitable evil, both threatening and laughable. Totò, with his comic mask, universalizes this feeling, allowing the audience to identify with the harassed taxpayer who is nevertheless capable of defusing the situation.

Although rooted in the context of the 1960s, this representation remains surprisingly relevant today: even contemporary Italian comedy, albeit with different languages and registers, continues to portray the problematic relationship between taxpayers and the tax authorities, reflecting both the evolution of Italian society and the persistence of mistrust towards authority.

#### 4. (continued) and contemporary Italian comedy

The representation of Italians' relationship with taxation, emerging from the films of the 1960s, is extremely relevant. While the cinema of the 1960s and 1970s was a cinema of social criticism, with characters who were an expression of the society of the time, in contemporary Italy the protagonists are individuals oppressed by the outside world, representing the isolation characteristic of our age, in which everyone feels at the mercy of forces greater than themselves.

Totò's cinema focuses on the social analysis typical of neorealism, but combines it with irony and social satire, offering a disillusioned portrait of the rampant bourgeoisie. In this sense, *Totò Diabolicus* reflects the contradictions of an Italy in the midst of an economic boom, marked by social changes and new tensions with power and religion.

In contemporary comedy, the genre has fragmented into the exploration of interpersonal relationships rather than social and political satire. References to the latter, in fact, have a lighter, less bitter tone.

If we think of recent comedies, references to taxation are often connected to the theme of travel, understood as a form of rebellion or escape from a system that is perceived as unfair, a form of tax objection, in fact.

In Checco Zalone's film *Tolo Tolo* (2020, Medici), taxes (and bureaucracy) are one of the main reasons why the protagonist, Checco, decides to leave Italy to escape his debts. In Africa, Checco hopes to find a place where the tax burden is lower, but his initial escape is more about running away from his responsibilities and debts.

Bureaucracy and the enormous tax burden are described as significant obstacles for anyone who wants to create wealth: a central theme in the film's narrative is the issue of the cost of living, economic difficulties, and the search for a new life, which can be interpreted as a form of escape or tax evasion toward a place where the tax authorities are *friendly*.

This view is even more extreme in the film *Qualunque* (2011, Manfredonia), starring a corrupt Calabrian entrepreneur, played by Antonio Albanese, who, after a long period in hiding abroad, returns home to an imaginary Calabrian village, a metaphor for the 'belly of the Italians'.

The context is excessive, perfectly in tune with a loud story, in which values are reversed: good becomes evil and vice versa. Running for office as a politician, many of his slogans are dedicated to taxes: "we will abolish the IMU," "we will abolish the garbage tax, the car tax, and insurance." The word "taxes" cannot be mentioned in the presence of Cetto La Qualunque, because "taxes are like drugs: if you pay them even once, you end up wanting more."

And on the incidence of property taxes, the protagonist of the film "Una moglie bellissima" (2017, Pieraccioni), in the context of a romantic comedy set in the Tuscan countryside, jokes that even a dead person has to pay taxes (inheritance tax).

The underlying idea is always the same: taxes are theft, the average Italian is forced to evade in order to survive, and the authorities are hostile and often ridiculous.

The theme of dissent is recurrent, but it does not pertain to actual social criticism: however, a generalized perception of taxes as a deprivation of individual wealth emerges. It is precisely this perception, rooted as much in the comedies of the 1960s as in contemporary ones, that allows us to draw some concluding considerations on the link between cinema, law, and the social representation of tax obligations.

## 5. Cinema as a snapshot of reality and a factor for change

The analysis conducted highlights how Italian comedy, from the 1960s to the present day, has clearly captured and represented the rift between citizens and tax institutions: the tax authority is perceived as distant, oppressive, sometimes ridiculous, and in any case incapable of establishing genuine ethical adherence to the duty to pay taxes.

Films are representations of the present that convey the meaning of norms and rules that have real effects at a particular moment in history, in the same way as a legal text. This is because there are multiple, osmotic processes and reciprocal influences between the legal system and other social subsystems.

The result is a complex political and social reality in which, on the one hand, the role of authority in the system is emphasized; on the other, it is deprived of the resources necessary to operate. This is the antinomy that cinema powerfully conveys: the state demands the fulfillment of tax obligations, but at the same time delegitimizes itself through inefficiency, waste, and corruption.

The irony of the films highlights this contradiction in a way that is as direct as it is universal.

The resulting mistrust fuels forms of dissent that often translate into tax resistance, understood as opposition to the allocation of resources perceived as unfair. This is an image that runs through the history of Western thought and is reproduced in contemporary films in a satirical key. It is no coincidence that Augustine, in *De civitate Dei*, likened the state to a large band of thieves.<sup>8</sup>

From this perspective, with specific reference to taxes, the question has been asked: “The fact is that the state, like a street bandit, demands ‘your money or your life’ from people. And many, if not all, taxes are paid under the weight of this threat. The state, in fact, does not ambush a man in a lonely place, jumping out from the side of the road, pointing a gun at his temple and emptying his pockets. But that does not mean that robbery ceases to be robbery in all respects” (Spooner 1997: 109 ff).

These are questions that touch on the natural law basis of legislative provisions: the distinction between a state and a band of thieves should always be possible (Tafani 2014: 5 ff). But the legal positivist perspective is also decisive, since it is the positivity and effectiveness of the legal system that justifies the distinction (Luhman 1990: 113 ff). The answer, as Hegel teaches us, lies not only in the force of positive law, but above all in its ability to be perceived as just and effective.<sup>9</sup>

Thus, rediscovering the space of trust in the law is not only a way to highlight the responsibility of those who act, but also the only way to bring the best qualities we possess back to the center of legal inquiry.<sup>10</sup> If we adopt the perspective of ideal ethics, strengthening trust then becomes the real key to combating the deviance of tax evasion.

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<sup>8</sup> “If justice is not respected, what are states but large bands of thieves? For what are bands of brigands but small states? They are still a group of individuals governed by a leader, bound by a social pact, and dividing the spoils by mutual agreement. If the evil gang grows with the addition of wicked men, so much so that it possesses territories, establishes residences, occupies cities, and subjugates peoples, it more openly takes on the name of state, not because greed has disappeared, but because impunity has arisen”: Agostino 2001: 4 ff.

<sup>9</sup> Hegel, 2006: *passim*: laws exist in the world like things, and their validity is the mode of their existence.

<sup>10</sup> Thus Greco 2021: introduction, which emphasizes how trust awaits its place within the law and in doing so claims *its* right.

Two models appear possible: emphasizing the gratification for those who pay taxes, recalling the importance of their contribution to the efficient functioning of public services; demonizing the evader, emphasizing their *status* as profiteers (social stigma).<sup>11</sup> In both directions, it is central to construct a clear idea of justice capable of establishing a relationship of trust between the state and the taxpayer.

So much so that, in contemporary Italy, it is mistrust, related to the inefficiency of the administration and the corruption of the political class, that undermines the idea of justice: tax evasion is perceived as a form of tax objection, understood as opposition to a specific and limited allocation of public expenditure, in which the conduct essentially translates into a challenge to political situations and choices that are not shared.<sup>12</sup>

The 'idea' of solidarity, intrinsic to the principle of contributory capacity, of the duty to contribute, as a positive force of the state, ultimately finds its origin in the 'idea' of trust, because, in certain cases, "the effectiveness of a particular right and a particular legal relationship is based precisely on trust" (Greco 2021: IX). Trust should therefore translate into reliance: as a limit for the tax legislator; as a principle of good administration; as the correct determination of the authority that assesses what is due; as the honest fulfillment of one's obligation for the taxpayer (Marcheselli 2008: introduction). Trust, in essence, pertains to *the pactum societatis*, on which an orderly community is rooted.<sup>13</sup>

From this perspective, contemporary psycho-social analyses show that tax compliance can also be promoted by non-coercive tools, such as *nudging* mechanisms, which encourage taxpayers to behave cooperatively (Ferrari 2020, 151 ff).

Cinema, however, reminds us that without a genuine foundation of trust, such strategies risk remaining mere artifices: Italian comedy, from the 1960s to the present day, highlights that where the state is perceived as inefficient or unfair, taxpayers will feel justified in evading tax, even if coaxed by gentle encouragement.

Another function of the relationship between cinema and law should be emphasized: the cinematic image is a form of acquisition of reality that becomes part of an information system and fits into patterns of classification and proposition.

The cinematic image does not merely reproduce the materials of ordinary experience, but redefines reality as such, also constituting a means of control to reestablish the identity between image and reality.

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<sup>11</sup> That the path of strengthening trust is preferable to that of tightening sanctions is particularly evident when analyzing the causes of the French Revolution: on this topic, see Moschetti 2016: 10 ff., where he retraces the various stages that led to the revolution, attributing significant weight to the tax immunities of the nobility and clergy, the waste of public money, and the oppression of authority. The affirmation of the rights of freedom and the idea of necessary but not despotic power are at the origin of the principle of proportionality, understood as a basic and universal criterion of justice.

<sup>12</sup> On this subject, see the interesting essay by Turchi 2011, which highlights (125-126) how the objector does not contest the ethical basis of the tax obligation, recognizing its morality, but rather rejects some of the goals that the state intends to pursue. The author emphasizes (124) the illegality of refusing to pay a declared tax, understood as evasion of collection, and that, by endorsing tax objection, the taxpayer would end up paying taxes according to his conscience rather than his ability to pay. See also De Mita 1984: 1031 ff; Falsitta 2008: 89 ff.

<sup>13</sup> In these terms, Giovannini 2016: 9 ff, where he states that "Complicated, unstable, expensive, full of loopholes and contradictions. Unfair. This is how we perceive the tax authorities and why we view them with suspicion." He also emphasizes that the first conditions for the *pactum societatis* to remain strong are a "respectable" state, governed by good and honest administrators who respect the law: tax fairness must be seen as a founding principle of human dignity.

The concepts of reality and image are complementary: when one changes, so does the other. Thus, a not insignificant function of studies comparing cinema and law could be to highlight the formative aspects connected with the projection of a possible future in the films themselves, beyond the photograph of an exaggerated reality.

A film, like literature or other forms of art, is a way of recounting the law in its various forms, but it can also encourage viewers to imagine new visions and rules that can be linked together (Boyd White 1973: 13 ff). Ennio Flaiano claimed to have learned from the movies the little morality that helped him survive, because it is in films that we see love and justice triumph and injustice vanish, that good is rewarded and the widow protected. It is therefore on the screen that real life unfolds, actions and reactions are explained in light and shadow, philosophies are illuminated by excellent examples, and everything unfolds as if in a predetermined dream (Flaiano 1956: *passim*).

Thus, law in literature can be observed from two different perspectives: that of the sociology of law, which allows us to consider living, uncodified law and positive law in its actual practice; and that of the philosophy of law, which aims to rediscover the sense of justice and ethical ideals (Pergolesi 1949: *passim*).

By analyzing the context in which norms emerge and are formalized and the social effects determined by the application of laws, film can provide a better understanding of the foundations of justice and the affirmation of legal ethical values. From this perspective, cinema could have a 'promotional' function, almost a kind of civic education for the viewer who, understanding the law in the context of its archetypal nature, also places it in its 'permanent' structure, in the universal.

Living according to the 'law' presupposes living with a 'character' (*éthos*) devoted to 'virtue' (*areté*) (Aristotle 2014: 442 ff). And the 'binding capacity' of the law is rooted in ethics.

Cinema could therefore be a useful tool for conveying messages aimed at stimulating social awareness of the fundamental role of taxes, of the connection between individual sacrifice and the social function of taxation understood as a mirror of everyone's political responsibility (Giovannini 2016: 35). But the function of cinema could also go beyond the projection of the rules of law as a universal structure or natural law.

The social change that can be brought about by cinematic representation could ultimately influence the legislator, if law is one of the ways in which society 'dresses itself' and if it is true that the jurist must relate to the transformations of the 'social body' that must contribute (along with other subsystems) to ordering (Roselli 2016: *passim*).

The law can change as the underlying social reality changes, and the interpretation of provisions cannot be indifferent to the different contexts in which they are applied, so that a different cinematic vision could influence a different ethical perception of tax obligations and lead to an evolution of the system.

From this perspective, a film can, paradoxically, have normative power, taking an active role in promoting certain values, ideologies, and expectations about law and justice.

Changing the spirit of men changes the law because every positive law, in its legislative rationale, being made by men and not by gods for men, is a historical event of the spirit (Hegel 1973: 348).

Cinema, therefore, not only reflects the historical Italian distrust of the tax authorities, but can also become a tool for a new civic education, restoring to taxation its nature as a duty of solidarity and a pact of citizenship.

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