

**Payment of Taxes to Empires and Governments:
The Matthean and Abokobi Communities (Matthew 22: 15-22)**

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Abstract

This paper explores tensions generated by the imposition of taxes by both the 19th century colonial government and the twenty-first century independent government of Ghana. This issue is explored through a literary critical reading of Matthew 22:15-22. Communities in Ghana, including the church, were forced to pay tax to the British colonial regime just as the Matthean community was obliged under Roman imperial rule. The colonial case examines how a Christian community in Ghana migrated to areas outside British jurisdiction in order to avoid paying tax. The issue today among the same communities in independent Ghana is whether churches should be classified as companies and so pay tax. The author underlines similarities of power relations in the imperial situation in Matthew's time and in that of colonial Ghana, while acknowledging marked differences between the reactions of the two communities. The Ghanaian Abokobi community moved away from the jurisdiction of the British while the Matthean community stayed put. This essay concludes by looking at the implications for today concerning the payment of taxes by churches, differentiating between their social and business activities.

Keywords

Taxation, Colonial Ghana, Independent Ghana, Literary Critical Exegesis, The Matthean Community.

Introduction

I begin this paper by looking at the location and background of both the community that was the focus of the Gospel of Matthew, and that of the Abokobi community in Ghana. Then I shall examine taxation firstly in Matthew 22: 15-22 and afterwards in the Abokobi community. By way of conclusion I shall consider some implications with regard to the taxation of churches in our world today.

The Matthean Community

With regard to the location of the community who were the focus of Matthew's Gospel, J.A. Overman has argued that, "The most plausible locale would be in, or near, a large Galilean city or

town”. He suggested two possibilities. Overman’s first possibility is Capernaum near the city of Tiberias, “where Roman authorities, courts, legal experts, and imperial officials reside.” (Overman 1996:17). His second possibility is the city of Sepphoris located a few kilometers northwest of Nazareth where early rabbinic Judaism possibly developed (*ibid.*).

The *Sitz im Leben* [‘Life Setting’] of Matthew’s Community, as described by D.A. Hagner, was that of alienation, competition and hostility (Hagner 1985). Alienation due to the predicament of Jewish converts who were no longer regarded as part of the Jewish community by their non-Christian Jewish brothers and sisters, Alienation also due to their gentile brothers and sisters who expected them to break free from their Jewish ties. It was in that context, perhaps, that they were classified as *Christian Jewish* and not *Jewish Christian* by scholars such as Saldarini (1990).

Christians in the Matthean context had to compete with the scribes and the Pharisees who opposed Matthean Judaism or, what was then, the Jesus movement. The Matthean community was vying for a voice and place within Roman dominated society which was then held by the Pharisees and the scribes. Matthew had to address the nature of Pharisaic and scribal leadership and why their charges against the Matthean community were wrong. Matthew’s opponents felt that, his interpretation and application of the law was inadequate. As a result, the Matthean Community was branded as a lawless and rebellious people. Obviously, this situation led to hostility from all angles, namely from the non-Christian Jews, from gentile Christians as well as from the Roman colonial authorities. Thus Matthew’s original readers were in an unenviable position, in a kind of no man’s land between their Jewish brothers and sisters on one hand, and gentile Christians on the other. They endeavoured to reach back for continuity with the old and at the same time to reach forward to the new work God was carrying out in the largely gentile church - simultaneously answerable, so to speak, to both Jews and Gentiles. Finding themselves in this dilemma, Matthew’s readers needed an account of the story of Jesus that would enable them to relate both to non-Christian Jews and gentile Christians (Hagner 1985).

This was during the period of the imperial control of Palestine where Rabbinic Judaism was already in progress and became more pronounced after 70 C.E. when the temple was no more. “Matthew saw the need to redefine the boundaries and markers of Christianity once it has left the matrix of Jerusalem” (Anum 2009: 16). The writer of Matthew’s Gospel

intends to help his Jewish-Christian readers come out of their identity crisis by addressing the continuity between their newly found faith and that of their forebears. Matthew, therefore,

“sought to firmly plant Jewish-Christianity in the soil of Judaism for the sake of the Jews while simultaneously exhibiting the universal nature of Jewish Christianity for the sake of the gentiles” (Aarde 2007: 117).

Perhaps that is why N. G. Stanton says, “Matthew wrote his gospel in order to strengthen his readers’ resolve to continue to accept Gentiles.” (Stanton1990: 281). Matthew’s Gospel would hopefully gain recognition by the Roman government for the Matthean Community as law abiding citizens because of their inclusive and open, “ecumenical vision uniting Jewish and gentile Christians in one community” (Senior 2001: 18) for the benefit of all the stake holders.

The Abokobi Community

The Abokobi settlement is located in the Ga district in the Greater Accra region of Southern Ghana. It is a small village 18 miles north of Accra, the capital city of Ghana. It is at the foot of the Akuapem Mountains. The total land area owned by the Abokobi is around 996 acres. The population is around 1,095 (2000 Population and Housing Census) most of whom are Gas. Almost the entire land of Abokobi is owned by the Presbyterian Church of Ghana as landlord. People on the land are simply tenants. Farming is the main occupation of the people. The Abokobi was established as a Christian village in the Nineteenth Century with a Christian Administrative system and with Calvinist pietism and remain so today. Although some people who are not Gas have moved into the area, it still remains today a Christian village, predominantly Presbyterian, with Chapel, school, agricultural station, retreat/conference centre, and the chief or king, who is a Presbyterian appointed by the Presbyterian Church of Ghana.

It is in this context that I shall consider the issue of taxation as presented in Matthew 22: 15-22. I shall exegete the text, considering it as a literary piece, or a narrative with a story line that relates to the Matthean community, placing it alongside the Abokobi Community’s own story, paying particular attention to issues concerning the processes of taxation in both communities. The implications of this then and now will then be considered.

Taxation in Matthew 22:15-22 and in the Abokobi Community

Literary criticism will be used as the means to exegete Matthew 22: 15-22. Literary criticism is chosen because it gives readers the opportunity, not only to pay attention to the historical background of a text, but also to evaluate the content of an ancient historical text and to comment upon it. Daniel J. Harrington lists the five major concerns of literary criticism, namely,

the words, the characters, the story or thought line (how the ideas and messages are conveyed), the literary form (parable, a letter, question, information) and how the form relates to the content of the text, these concerns will enable the reader to determine what the text means, hence understand the 'world of the text' (Harrington 1990: 3-4).

In Matthew 22:15-22, the issue of paying tax comes in a question, "Give us, then, your opinion of this: Is it right to give tax to Caesar, or not?" This text in Matthew's Gospel is often used to illustrate Jesus' teaching about one's duty to the state. The literary form is that of a question. To make a comparison, the researcher went to the Abokobi community to enquire about the payment of taxes as a story exists about paying taxes in their colonial past.

I shall, therefore, concentrate on the characters, the relationships, the inquiry and the response to the inquiry in both communities and then draw out some its implications for our world today.

Characters

In Matthean text the characters include the disciples of the Pharisees and the Herodians, although central figure is Jesus.

The story line in the narrative recognizes the central role of the disciples of the Pharisees who came with questions about taxation rather than other characters like the Herodians. In 22:16 the scene is set: The questioners arrive, the question is asked, and the answer is given. Verses 19-21 describe the mission of the questioners and observes that they leave the place wondering. The aim in is expressed as, "Then went the Pharisees, and took counsel how they might entangle him in his talk." (22:15) The word translated as "counsel" refers to mutual consolation. They went off to the corner of the Temple and decided to trap Jesus in his own words.

Those who came to trap Jesus in the story (v.16b) were identified by the statement, "And they sent to him their disciples, with the Herodians." The Herodians were pro-Rome. They appreciated the Romans because, after they had occupied the area, they allowed Herod

Antipas to continue to rule. They knew their only hope of getting another Herod in power was by Roman appointment. The Pharisees were vocally anti-Rome. They felt it was a great intrusion for the Romans, with all their paganism, to invade their land. It offended them because the Pharisees believed that their land was ruled by God alone. And when the Roman government intervened, they judged the Romans as defying God's rule. And so they despised Roman oppression.

With respect to the Abokobi community, the characters were, the Gas along the coastal towns of Osu, La, Teshi and Nungua, the Basel Missionaries at Christianborg Castle Osu, and the British Colonial Administration.

Looking at the two communities, even though they both served under colonial rule, the Abokobi community is still in existence in Ghana's post-independent era, while the Matthean community has disappeared. So we have the privilege of interacting with the Abokobi community while we do not have such an opportunity with the Matthean community.

When we talk about the payment of the poll tax in colonial times, we are talking about the individual payment of taxes out of a person's income. We know how this can put untold hardships on subjects when they have to give almost everything they have earned to the colonial government. In the case of Abokobi, it is reported that to hand over the first installment of the poll tax, "they had to pawn their sons and daughters in order to pay it" (Reindorf 2007: 333). However, in the post-independent era when we talk of churches paying taxes to governments, we are talking of Churches as institutions that have accumulated money through offerings received from its members, and as to whether it is right for governments to tax income that is obtained through religious activities and collections. So it is no longer an individual issue but rather a cooperate one.

Relationships

With regard to relationships, as the Pharisees were anti-Roman and the Herodians were pro-Roman, why did the Pharisees recruit the Herodians? Because they needed pro-Roman witnesses to testify that Jesus was an insurrectionist. If the Pharisees themselves accused Jesus, the Romans would know something suspicious was up because they knew the Pharisees resented them. They needed the Herodians to cover up their real motive - disposing of Jesus. Why were the Herodians cooperating with the Pharisees? Because they also hated

Jesus. Herod Antipas had cut off the head of John the Baptist because John had confronted him about his sinful life. And since Jesus spoke the truth as John the Baptist did, they would not have wanted Jesus around either. If we study the latter part of Jesus' ministry closely, we notice Jesus judiciously avoided the territory where Herod ruled because of the hostility toward Him (cf. Mark 6:53; 7:24, 31; 8:27). The Pharisees and Herodians agreed that they were against Jesus even though they did not concur on each other's views on religion or politics.

Specifically concerning the issue of taxation, in C.E. 6 a rebellion broke out when King Archelaus was deposed and a Roman governor put in his place. The rebellion was led by Judas of Galilee. He gathered a group around him intent on insurrection under the banner, "God is our only Lord and ruler--we pay no taxes to Rome!" The census tax ignited Judas and his followers. Rabbi Gamaliel relates what happened to Judas: "After this man rose up Judas of Galilee in the days of the registration, and drew away many people after him; he also perished, and all, even as many as obeyed him, were dispersed." (Acts 5:37) Judas was killed but he had nurtured a cause that survived him. Josephus, the first-century Jewish historian, wrote about the revolution of Judas of Galilee (Wars II, viii,1). He recorded that it was the Jewish attitude toward the problem of taxation that ignited the revolt of C.E. 66, which ended with the destruction of Jerusalem in C.E. 70.

Returning to the Abokobi community. The issue, with the relationships under colonial rule, came to a head when,

Governor Major Hill assumed that the administration and the Gold Coast Corps was already instituted. The Governor, acting on the recommendation of Lord Grey, who took a warm interest in the advancement of the natives and made himself thoroughly acquainted with their condition, thought he could raise a revenue in the country capable of paying the expenses of the administration (Reindorf 2007: 332).

As part of the package, the colonial government began to increase educational activities on the Gold Coast. This began with the signing of the Bond in 1844. It was in accordance with the spirit of the Bond of 1844 that Governor Hill proposed his 1851 Ordinance.

But this tax was fiercely resented by the locals, particularly by the Gas along the coast. This was due to their experience of, and dealings with, the colonial government. Resistance was triggered by the way the first year's revenue from the Poll Tax was used

mainly to pay for increased salaries to the British officials. (Boahen 2000). Their resistance led the British to attack Christiansborg in Osu, one of the Ga coastal towns, resulting in considerable loss of lives and property in 1854. The Ga composed songs against the British, including this one: ‘*White men dishonestly impose Poll tax on the blacks. That Poll Tax we will never pay*’ (Reindorf 2007: 336).

To prevent confrontation with the colonial authorities, the Basel missionaries (a Swiss German Missionary Society) left with its converts to form what is now the Abokobi community. This occurred in 1854 when the Basel missionaries decided to leave the coast to join their colleagues in the Aburi mountains as far as Akropong Akuapemin in the Eastern part of the country. The route they used was a well known slave route passing through Abokobi to their destination. On arrival at Abokobi, the entourage made up of missionaries and the new converts, found it a suitable place to settle, possibly due to the weather and the distance from the coast where the colonialists had attacked them. The missionaries bought the land from the original owners. This newly acquired land became home for the missionaries together with their new converts from Osu, La, and Teshie and Nungua. (Kimble 1963)

The roles of the characters and their relationships in the Matthean community and those of the Abokobi are very different. In the Matthean story we have anti- and pro-colonial leaders, namely the Pharisees and the Herodians, deciding to collaborate to find out whether taxes must be paid to a colonial government or not. But in the Abokobi story, the Basel missionaries preferred to remain neutral and play a reconciliatory role. They did so as they, ‘were invited by the Government to remove to the Castle; but, as Missionaries sent to preach the gospel, although thankful for the offer, they preferred to remain neutral’ (Reindorf 2007: 33).

Inquiry

In the Matthean narrative, the inquiry is found in the key question in 22:17, "Tell us, then, what you think. Is it lawful to pay taxes to Caesar, or not?" Their question seems to give the impression that this kind of taxation did not sit well with the Jewish people. They considered it an abuse as they saw themselves answering to God alone. They deemed themselves under a theocracy ruled by God. When pagan Rome imposed exorbitant taxes, they opposed their money going to Rome and not to God. And so they were always ready to rebel in this regard. The Greek word translated "tribute" (*kensos*) is the key to understand the Pharisees' question.

Kensos comes from the Latin word *census*. The Romans counted all the citizens and made each of them pay a tribute tax. The Syriac Pasheda, an extra-biblical piece of literature, calls this tax "head money." It was a poll tax. Each individual paid a denarius annually, the equivalent to one day's wage. This is the tax referred to in Matthew 22:17.

Here is where we encounter the issue. If Jesus said they should pay the tax, the entire Jewish population would have been angry with him. He would be considered anti-Jewish. However the Pharisees didn't believe Jesus would ask them to do that. They believed he spoke for God, and in spite of their dislike for him, thought Jesus would answer the question honestly and so discredit himself in the process. They were sure the only thing Jesus could say was not to pay the tax to Caesar. They assumed Jesus would say it would be an offence against God to pay money to a pagan government. But if Jesus said that, he would be considered an insurrectionist. The Herodians would then report Him to the Romans. A riot would be inevitable and he would lose His life. The principal object is, then, to lead the people to discard Jesus. This is the *entrapping* to which Matthew refers; they suppose that Jesus is surrounded on all sides by *nets*, so that he can no longer escape.

With respect to Abokobi the inquiries were two; the colonial inquiry and the contemporary inquiry carried out in the post-independent era That is, the Basel Missionaries whom the Abokobi people consulted as to whether they should pay taxes to the British government or not, and the researcher who went to Abokobi to interview them concerning their views on taxation in contemporary times. Among the Basel missionaries who participated in this endeavour, together with other educated Gas and Kings from parts of the empire, were J. Richter and H. Swaniker who asked the Abokobi to pay the poll tax to the colonial government. With respect to contemporary times, when the inquirer asked the question, 'should the church pay tax'? Out of six opinion leaders from the Abokobi interviewed, only one of them said 'no' and the others said 'yes'.¹ Some also said that, "churches are like businesses these days", So this in itself, according to the Abokobi community, makes the church liable to taxation. Some also said in giving the government its

¹ The opinion leaders interviewed were the following: a retired civil servant and presbyter, a retired educationist, an administrative assistant, an agriculturist at the Agricultural Project at Abokobi, the District Pastor and the headmaster of the Abokobi Presbyterian Primary School. These interviews were carried out in 2009 by Martha Mensah. All six opinion leaders unanimously approved of the rebellion of their forebears against the Poll Tax of 1851 because it was oppressive. Each one narrated the history of their community very clearly.

due in paying taxes, “there should be a mutual relationship between the government and the community”.

Even though in both cases taxation was seen as an oppressive tool on subjects, in the Matthean case there was the linkage between religious allegiance to God and to the emperor, and care must be taken not to sacrifice one for the other. So the question put, should we pay taxes to Caesar or not is regarded as tricky. However, in the case of the Abokobi community it is a genuine, somewhat desperate inquiry made to the missionaries, to find out whether it was morally acceptable for the Abokobi community to pay the poll tax under colonial rule or not. Furthermore, whether it was right in contemporary post-independent times for the Abokobi community, still intact as a Christian village with its own local administrative set up, to pay taxes to the government. That is, whether it is appropriate for religious bodies like churches to pay tax. In both the Abokobi and Matthean cases, we see ethnic and religious boundaries blurring as the Jews were the people to whom the issue was being addressed, and in the case of the Abokobi it was the Ga ethnic group that was being addressed, even though in the final analysis it was the Ga converts who moved to Abokobi. In the the Matthean story it was the Jews as a whole who were at the centre of the inquiry, even though the question was addressed to Jesus.

The Response

The analogy then followed, “Show me the money for the tax. And they brought him a coin. And Jesus said to them, whose likeness and inscription is this?” (22:19-21a). This starts with an illustration, “Show me the money for the tax. And they brought him a coin.” (22:19) There were various coins in the land of Palestine including Greek, Roman and Hebrew currency. The Roman Senate could mint copper but only the emperor had the authority to mint silver and gold. Any silver coin would have depicted an image of the Caesar in power. This was common practice among kings to stress their sovereign rule.

This is where the conflict lay. The coin offended the Jews for two reasons: it was a reminder of Roman oppression and it was seen as a violation of the Old Testament injunction against graven images (Exod. 20:4-5). The Pharisees were offended because, to them, the coinage of Rome represented a blasphemous infringement of their worship of God.

We can well imagine the Pharisees' disciples hurrying to give Jesus a coin. They assumed he was playing right into their hands. He took the silver coin in His hand with the

emperor's image on it and posed a question on the issue at stake, "Whose likeness and inscription is this? They say unto him, Caesar's." (22:20-21a) This seemingly harmless question elicited a powerful response. The coin would have had the image of Tiberius' face on one side and his emperor's throne on the other. The inscription on the coin identified him as the high priest. The coinage then was not only political, but religious in significance. Emperors not only believed they were high priests, but also considered themselves gods. Christians were killed during the Roman persecution of the church because they failed to worship the emperor. Every time a Jewish person paid a denarius with the image of Tiberius on it, he assumed he was involving himself in idol worship.

In his instruction on the principles and processes of taxation between empire and citizens under colonial rule, Jesus commands that taxes be paid to the colonial government. Taxes are a debt owed to the government, regardless of it being an idolatrous, a blasphemous or an oppressive government. Taxes are not a gift, nor a question of choice but are obligatory for benefits received. As far as Caesar provided for the physical, social, and economic needs of the people he was entitled to receive appropriate reimbursement. However, we are not to give the government what it cannot demand: that which is spiritual and religious.

With regard to the Gas on the coast, their kings, who came from outside Christianborg, were very keen on not paying the poll tax but the two Basel missionaries, namely Richter and Swanikier, advised the chiefs and the educated people from Osu Christianborg not to listen to the chiefs from outside Christianborg, and to pay the taxes to avoid an attack on Christianborg by the British colonial government (Reindorf 2007). This related to power relations. The refusal of the kings to pay tax was taken as rebellion and a challenge to the colonial authority. There was no religious intent here in their refusal to pay the poll tax, in contrast to the Matthean case which not only had political intent but also religious implications.

With regard to the response among the interviewees from the Abokobi community in contemporary times, the one who said 'no' to paying tax argued that "in the case of established churches which are providing social services and facilities free of charge for the good of humankind; they should not be made to pay tax, as non-church businesses providing certain social services, such as Non-Governmental Organisations or NGOs, are exemplified from paying taxes'. However churches not providing any services should be taxed.

Some of the Abokobi interviewees who said ‘yes’ argued that,

because God himself approved of tax when he said; “for all that I have given you divide it into ten and give me one out of it, so that there will be food in my house”. (c.f. Deuteronomy 14:22-27; Leviticus 27:30) It therefore follows that the Church after collecting so much from its members should also be able to part with a portion for the state to be able to build infrastructure and provide other facilities for communities.

Interestingly, the response here seem to give religious reasons for paying taxes but the proceeds were to be used primarily for the provision of social services by the government. So even though the former response was not part of the reasons for paying taxes in the Matthean community, the latter is in line with the usage of the tax monies by the governing authorities in both the Matthean and Abokobi contexts.

In the Matthean story the type of coin, with an image of the emperor, was a problem as it portrayed worship of that image. In the case of the Abokobi community, even though the payment was fixed in British currency, that is, six pence per head, they were to pay in cowries, that was 15 strings of cowries per head (Reindorf 2007). So the problem as to whether to pay or not was not religiously motivated. It was rather politically motivated even though in the end it turned out that the outcome was the migration of Christian converts to establish their own community to escape a direct confrontation with the colonialists concerning the payment of the tax.

The responses also indicate that the perception of the relationship between taxation and Christianity, or of religion in general, differs. The change occurs when one moves from the days of empire to post-independent times. While the Abokobi community still feels that their forebears were right in opposing taxation during colonial times, in the post-independent era they largely support the imposition of taxation on churches because of the moral responsibility of the church to support the state in the provision of resources.

Conclusion

To understand the answer of Jesus, we must appreciate the distinction made both then and now by advocates of tax non-payment. They are ready to pay taxes to a legitimate civil government, but not to an illegal one, that is, illegal in their eyes. There are also demonstrations and strike actions against tax increases are imposed, when a legal government’s tax is branded ‘unjust’ and economically and socially harsh and unjustified. Roman Empire’s taxation over her subjects was branded unjust in particular as it had

religious connotations. British taxation over the Abokobi was branded unjust as the monies collected were misapplied and increases in the poll tax were also too high and beyond the ability of the Gas to pay.

In conclusion, both the Matthean and the Abokobi communities were faced with the issue of duty and mission in the context of the states in which they lived. Regarding their duty, they are to give to Caesar what belongs to Caesar, that is to an imperial government / and to a post-independent government. Regarding mission, they are to give to God what belongs to God. But in giving to Caesar in contemporary times there is a shift in emphasis from payment of taxes by individual Christians to that of the church as a body. The question that comes to mind is, "Should organized religion be taxed?" The Abokobi community says they should because organized religion is now "big business". Here the payment of taxes is being put forward as a religious value which must be displayed by religious communities that operate in socio-cultural and political contexts.

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