**9th December 2012**

**Luke 2.1-7**

We are looking at the nativity story according to Luke this advent. We pick up the story in chapter 2 where joseph and a pregnant Mary are summoned to Bethlehem because of the census. They have to up sticks and relocate elsewhere. As someone who has just relocated I know it’s not an easy thing to do. I have a feeling that Mary and joseph had a lot less stuff than my family and I. you don’t know how much junk you have until you have to move. We got as card from Angela and Alan Simpson, tow of our members here who themselves have just recently moved to Cheshire. They said when you move so near Christmas it puts a whole new meaning on Boxing Day.

The journey from Nazareth to Bethlehem has been well fabled and at this time of year schools and churches up and down the country will be re-presenting the old story in various nativity plays.

A school class was putting on a Christmas play which included the story of Mary and Joseph coming to the inn. In that class was one little boy who wanted very much to be Joseph. But when the parts were handed out, his biggest rival was given that part, and he was assigned to be the inn keeper instead. He was really bitter about this.

So during all the rehearsals he kept plotting in his mind what he might do the night of performance to get even with his rival who was Joseph. Finally, the night of the performance, Mary and Joseph came walking across the stage. They knocked on the door of the inn, and the inn-keeper opened the door and asked them gruffly what they wanted.

Joseph answered, "We'd like to have a room for the night." Suddenly the inn-keeper threw the door open wide and said, "Great, come on in and I'll give you the best room in the house."

For a few seconds poor little Joseph didn't know what to do, and a long silence ensued. Finally though, thinking quickly on his feet, Joseph looked in past the inn-keeper, first to the left and then to the right and said, "No wife of mine is going to stay in a dump like this. Come on, Mary, let's go to the barn." And once again the play was back on course.

Luke has a course to steer in his gospel. His account of the nativity is full of theological significance even if it is not quite historically accurate.

Luke imagines Bethlehem crowded with the Davidic descendants for the imperial taxation census.

Historians note some inaccuracies and contradictions in Luke’s account. Herod the Great died in 4 BC. Quirinius took a census from 6 AD. In other words the birth of Jesus could not have taken place under both. Roman taxations were usually done at home and no relocation was ever required. Quirinus had no direct rule over Galilee and so could demand Joseph return south. Mary would not have been required to appear personally as registration was usually only for the head of the household. But the gospels are never just plain history and shouldn’t be treated as strictly historical. Don’t get me wrong – there are real events in there, but the writers also have a message to convey.

Roman imperial propaganda – you could roman theology always talked do f a predestined rule over the whole of the world and the inhabited earth – not just Italy or even the Mediterranean. But taken literally Caesar Augustus never did and never could have ordered a census of the entire Roman Empire, let alone the entire inhabited world, all at one time. Taken metaphorically of course, conquering for occupation and then counting for taxation was simply Rome’s manifest destiny and imperial program for the ‘whole world’. This was the kingdom of Caesar exerting itself in the world. Caesar had brought peace to the world. The Pax romana was peace on earth through force, through violence, the threat of it and the use of it, to subdue nations and make then submissive to Roman rule. Taxation was a means to extract tribute from the conquered nations.

Taxation is a hot topic of debate at the moment. In the news we have had high profile cases of tax evasion and tax dodging. Due to consumer pressure, Starbucks are changing their policies and offering to pay more corporation tax. Pressure is building on Amazon and Google to do the same. Will you be shopping on amazon this Christmas even though they pay tiddling squat tax to us the British people?

I was at the Churches Together meeting on Tuesday at which a representative from Christian Aid spoke about their trace the tax campaign. Some startling facts came out. Christina Aid reckons that multinationals avoid paying about $160 billion to developing countries by dubious financial practices such as transfer pricing. Developing countries receive about $100 billion in aid every year. In other words if multinational companies paid their tax there wouldn’t be any need for foreign aid.

They gave the example of a beer seller in Ghana who has a market stall outside the beer factory. She earns 100 dollars a month but needs a permit of 47 dollars and she pays tax on her earnings. The beer factory that sells 30% of Ghana’s beer claims to have made zero profit for the last 15 years and so consequently has not paid tax to the Ghanaian people. Sab Miller, who make Groeslch lager, pay 45 m million dollars to their parent company in the Netherlands for the brand name and 38 million dollars to a subsidiary company in Switzerland for management services. Both of those countries are tax havens. They alsio spend 32 million dollars to Mauritius for ingredients. Because these countries are tax havens there are levels of secrecy so they don’t have to reveal exactly where the money went. Because companies can give global figures for their accounts and not itemise profits and taxes paid in every country they operate it is difficult to trace to tax. Christian Aid was greater transparency for multinationals and in particular for tax havens of which more than half are former UK territories. It was for example announced in the Chancellor’s mini budget last week that the UK will receive £5bn over six years from treaty with Switzerland to deal with undisclosed bank accounts

The German government recently turned down a deal with the Swiss because they wouldn’t let them buy their secrecy.

At present, tax havens can pick and choose who they share information with and it is virtually never with developing countries.

Christina Aid are campaigning that Unless tax havens are required by law to share information automatically with other jurisdictions, developing countries will continue to face major difficulties in detecting profit-shifting to tax havens as a means of dodging tax. At this Christmas time, when we remember that our Lord was born in Bethlehem, because of tax reasons, can I encourage you to consider the importance of tax, especially for the poor of the world. Read about Christian Aid’s campaign – go to their website – it’s under Act now.

<http://www.christianaid.org.uk/ActNow/trace-the-tax/index.aspx>

Caesar was worshipped and declared lord and god by Roman citizens. The birth of Jesus would be hailed by the angels as the birth of the true Lord and Saviour. Luke is deliberately setting up the story. Here is the one who proclaims himself Caesar, Lord of the entire world. Yet it is a hoax. The true Lord is about be born.

This week we had the tragic affair of a hoax that went wrong. Two Australian DJs rang into the King Edward VII Hospital where the princess of Cambridge was being looked after experiencing severe morning sickness in the early stages of her first pregnancy. The DJs, Mel Greig and Michael Christian, impersonated the Queen and the Prince of Wales, and their call was put through by duty nurse Mrs Saldanha to the duchess' nurse who then unwittingly revealed details of the pregnant duchess's medical condition. Tragically a couple of days later the nurse committed suicide. It’s a very sobering lesson as to the dangers of humiliating people and pulling pranks.

It’s a desperately sad story when the duke and duchess of Cambridge and indeed the nation were starting to get excited about the birth of a new royal baby.

The birth of the royal baby in the line of David was of course not without its tragedy and hardship. Jesus is born at a time when all the world is on the move at the behest of one who given a divine name allowed himself to be addressed as Son of God and was regarded as having brought security to the world. Jesus, rather than the Roman power, however, is the real means of salvation from external oppression and the guarantee of unity to mankind. This advent and Christmas time may the light of Christ shine into our lives and the life of our world and the towns of Bethlehem up and down our country – were we put our trust in the wrong things, worship the wrong Lords, and seek security in the wrong places.

Roman power unwittingly enabled Jesus to be born in Bethlehem, the place of David. God had been at work in the events of history to bring about his purposes. The final power belonged not to Rome but to god.

Jesus birth was nevertheless hidden, ignored by the world in its quest for security. Jesus, carded for by his mother, is placed in a manger, which could be a feeding trough or a cattle stall, because there was no room at the inn. Luke uses the same word in chapter 22 for the guest chamber where the disciples will eat the last supper. Jeremiah sues the same word when he laments that god is stranger, like one who stays ion the guest chamber for the night. For Jesus there is not room even in the guest place; his birth points forward to the life of one who has nowhere to lay his head.

Here we go again – Christmas season is upon us and the world will do its best to ignore Jesus. Oh MY God – don’t let Jesus spoil Christmas. We get caught up in it. Worship materialism and consumerism. Think not about justice and peace but about comfort and our own security. Ignore Jesus.

Do we think that peace on earth comes from Caesar or Christ? The roman vision incarnated in divine Caesar Augustus was peace through victory. The Christian vision incarnated in the divine Jesus was peace through justice. For Luke who narrates this nativity story, those alternatives are at stake behind all the titles and counter titles, the claims and colnt9uer claims. Can peace ever come through violence – even messianic, transcendental or angelic violence? Can it ever come by the victory of a great final battle or will it come through the justice of a great final feast. The terrible truth is that our world has never established peace through violence. Violence just brings a lull before more violence. And the escalation of violence threatens our world... Advent, and Christmas time is always a choice about how we live personally and individually, nationally and internationally. Christmas is not about tinsel and mistletoe and even ornaments and presents, nice and sentimental though all those things are. It’s about what means we use towards the end of peace from heaven upon earth. Or is peace on earth but a Christmas ornament taken out each year from the attic and returned there as soon as possible?