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Lucy Martin has produced a thought-provoking work that explores the relationship between taxation and state development in Africa. The book argues that taxation increases citizens demands for accountability and public goods. As rational actors, citizens will seek to recover income lost to taxation. These insights are consistent with what theories developed based on Europe's historical experience predict. Departing from the European context, however, Martin claims that in low-capacity states, rent-seeking leaders may deliberately *avoid* taxing citizens to circumvent the risks (of office) associated with increased demands for accountability. Building from the assumption that low-capacity African states have alternative sources of income from natural resources and aid, paradoxically, Martin finds that democracies with little state capacity may end up taxing their citizens *less* than autocracies precisely because accountability demands from citizens in the former are more pronounced. The main takeaway from this carefully argued analysis is that when taxation increases accountability demands, governments may respond by decreasing taxation, rather than improving accountability. The key factor is the level of state capacity: When state capacity is high, democracies tend to increase taxation; the opposite holds in low-capacity states.

Martin's book breaks new theoretical grounds by presenting a novel theory of the relationship between taxation and state development, based primarily on the African experience. Derived from game theory, her argument suggests that while taxation increases citizen demand for accountability, rent-seeking leaders in low-capacity states may respond by reducing investment in fiscal capacity instead of delivering greater investment or accountability.

The book's framework is crisp and carefully argued, promising to ignite a debate among both scholars and practitioners regarding its applicability to diverse political and economic contexts. Martin's empirical research is based on laboratory experiments carried out primarily in Uganda but also in Ghana, cross-national survey data, and qualitative case studies in Uganda. I welcome this carefully laid out research, as it opens for critical reflections on established notions of taxation, accountability, and state capacity.

Although Martin begins with a review of the European "democratization by taxation" nation-building story, she underlines that there is little reason to expect the European experience to repeat in Africa. She correctly points to the persistence of colonial patterns and legacies as well as African states' access to non-tax revenue (from natural

resources and aid). In addition, the modest levels of democratization gained across Africa in the 1990s were driven by a mix of domestic and international forces. All these factors combined distinguish state-building in Africa from the European historical cases. But this distinction raises a central question: Are the lessons from Europe at all relevant? Would Martin have broken more ground by starting her theorizing in developing countries and Africa's historical development?

One place to start theorizing from an African vantage point could be challenging the assumption that African citizens are engaged in a singular revenue-accountability relationship with the central state. The fiscal sociology literature, derived from the European historical experience, views the state at the heart of development. This state-centric perspective on taxation and accountability arguably misses a major part of the African tax-accountability story, given my own research as well as the works of Ellen Lust (*Everyday Choices: The Role of Competing Authorities and Social Institutions in Politics and Development*, 2022); Allison Post ("Informality and Politics in the Global South: Three Perspectives," *Perspectives on Politics* 20(4), 2022 and, with Vivian Bronsoler and Lana Salman, "Hybrid Regimes for Local Public Goods Provision: A Framework for Analysis," *Perspectives on Politics* 15(4), 2017); and Lauren MacLean ("State Retrenchment and the Exercise of Citizenship in Africa," *Comparative Political Studies* 44(9), 2011).

In most developing countries, residents make substantial contributions outside the state for the provision of public goods. This is to say that they engage in forms of social *extraction* rather than state *taxation* (see Ellen Lust and Lise Rakner, "The Other Side of Taxation: Extraction and Social Institutions in the Developing World," *Annual Review of Political Science* 21(1), 2018). Africans and citizens of low-capacity states are members of multiple institutional and reciprocal systems: Religious orders, ethnic communities, and other groups make claims on them, creating incentives that shape their actions. As a result, the state is not the only arena, or even the primary one, shaping how citizens engage in actions that constitute politics and development. Because services are often delivered and financed by nonstate actors, the envisioned link between citizens' demand for services (accountability) in return for their taxes is weakened. As scholars and practitioners envision development solutions through the engineering and strengthening of state institutions, it is important to understand how individuals experience these claims and view the choices before them.

For African citizens, therefore, the "social contract" goes beyond the state. Linked to this, we may also question *why* citizens pay tax in the absence of reciprocal public goods. Arguably, the expectation of a "return" for their tax payments is not the only reason citizens engage with the state as taxpayers. Rather, qualitative research and focus

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groups suggest that taxation practices and experiences are embedded in everyday experiences, and that considering concepts of *solidarity* is central to theorizing on the fiscal link between citizens and the state. Focus groups with Namibian taxpayers that Johanna Söderström and I conducted provide an entry point into understanding perceptions of the social and fiscal contract, and therefore into how solidarity forms an important part of state-building in the Global South (see “Imagined Solidarity around Tax Practices: A Two-Dimensional Framework Based on Motivating Logic and Group Boundaries,” *Journal of Modern African Studies* 62(2), 2024). Our finding—that a sense of generalized solidarity is already a part of why people pay tax in a state as young as Namibia’s—is encouraging because it suggests that much can be done to increase the legitimacy of various taxation regimes in other states.

A final comment on *Strategic Taxation*’s argument that democracy may lower political leaders’ incentives to tax. While this is a novel and intriguing argument that should be analyzed further, Uganda, the book’s main empirical foundation, is not a particularly good case for democratization. For instance, the seventh chapter is a case study of taxation in Uganda. Claiming that the liberalization of the Uganda military regime from 1996 to 2006 represented a form of democracy, Martin “show[s] that the expansion of democracy led to the elimination of several key forms of taxation” (p. 11). But to claim that the period from 2003, when multiparty politics became legalized, onward represents a form of democracy that replaced the autocratic rule of Yoweri Museveni and his National Resistance Movement is to engage in conceptual stretching. I encourage Martin and other scholars to investigate the book’s theoretical claims further in democratic regimes.