

FINANCING THE AFRICAN COLONIAL STATE: FISCAL CAPACITY AND FORCED LABOR

Summary

Financing the Africa Colonial State (in progress) examines how African colonial states managed to build fiscal capacity under challenging circumstances. With metropolitan governments adhering to a doctrine of ‘fiscal self-sufficiency’ in the late nineteenth century, and few local opportunities to raise revenue, taxation was an existential concern for the newly founded colonial states in Africa. Based on a newly constructed public finance dataset that is comparable across time and space for nearly 30 British and French African colonies, the book scrutinizes contradicting narratives about colonial fiscal ambitions and identifies similarities and differences in colonizers’ strategies to fiscal and state capacity building. By including the “invisible” component of colonial public finance in her analysis - the in-kind revenues that accrued to the state from forced labor practices – van Waijenburg shows that forced labor was at the heart of fiscal capacity building efforts in Africa. The focus on the role and magnitude of labor taxes not only sets her book apart from an expanding body of literature on historical tax systems, but also sheds new light on the multifaceted role of colonial labor coercion practices.

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