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Historical Development of Fiscal Policy Operation among Sub-Saharan African Countries

Adamu Jibir[1*], Musa Abdu[1] and Bashir Bappayaya[2]

[1]Department of Economics, Gombe State University, Nigeria
[2]Economics Unit, School of Basic and Remedial Studies, Gombe State University, Nigeria

*adamujibir@gmail.com

Abstract

In recent decades, economists and historians have increasingly turned to Africa's colonial past to explain contemporary differences in economic outcomes – especially fiscal stance within the African continent, as well as differences between Africa and other regions of the world. This study joins the debate by exploring the historical records of colonial state finances to see their development and possible link with recent fiscal outcomes among Sub-Saharan African countries. The study applies simple descriptive statistical tools for the analysis of data. The study found that taxes constitute the financial and political backbone of the colonial state and were vital to the state building efforts of colonial governments. Similarly, there are significant differences and similarities between British and French territories in terms of tax administration and expenditure policies. In addition, there is greater importance on education expenditure in British colonies, stronger reliance on direct taxation in French colonies. The remarkable achievements in fiscal policy reforms by some SSA countries in recent years has its root to colonial era. To consolidate the gains and to tackle the challenges, it is imperative that SSA policy makers commit themselves – and remain firmly committed – to sound fiscal policies to ensure sustainable growth and development.

Keywords: Budget, Expenditure, Fiscal Policy, Tax, Sub-Saharan Africa

JEL Classification Codes: E62, H60, O23, C23

Introduction

Fiscal policy which can be simply defined as the use of public expenditure and taxation to regulate the economy towards more expansion or contraction depending on the situation - it is therefore considered as one of the strongest tools available to public authorities to intervene and influence the general outlook of an economy from time to time. Over the years, several reasons were given to justify the use of fiscal policy as a policy instrument. However, the most prominent of all is the development of Keynesian paradigm following the Great Depression of 1930s. As noted by Ly (2011), before the Great Depression of 1930s, government budget has no economic role rather than mere tool for structuring current spending. Keynes (1936) can therefore be seen as a brainbox behind the use of fiscal policy as a developmental tool in the modern time.

Guimaraes (2016) notes that fiscal policy – particularly taxation is of central importance to modern societies. This is because it is crucial to state's ability to regulate the economy through providing basic services including public goods. It is also worthy to stress that the development of the Western countries and emerging economies in the recent past was assumed to be geared by sound fiscal policy. However, in Sub-Saharan Africa (SSA), the general economic outlook of the region in terms of fiscal policy operation significantly differs among the countries due to distinct historical paths concerning the development of fiscal policy which was in most cases developed based on colonial experiences.

Fiscal policy is very important in the SSA context, considering the challenges of slow economic growth and high level of poverty in the region. In this regard, proper understanding and assessment of past and recent developments in fiscal policy operations in SSA especially within three different aspects: namely, tax structure, expenditure programmes and composition fiscal of deficit.

There is plethora of studies that have explored the colonial institutional setting in SSA – with much emphasis on colonial fiscal policy (e.g., Afolabi, 2010; Calderon, Chuhan-Pole & Lopes-Monte, 2016; Frankema, 2011; Frankema & Van Waijenburg, 2014; Gardner, 2012; Gaudemer & Molinier, 1997; Guimaraes, 2016) and others mirrored their studies to post-independence fiscal policy of SSA (e.g., Coulibaly & Ghandi, 2018; Fossat & Michael, 2013; Geda, 2003; Ghura, 1998; Jha, 2007; Havik, Keese & Santos, 2015). However, it is noted that many of these studies have not tried to link the colonial fiscal policy with the post - independence fiscal stance in the SSA region. This omission in the literature tends to reduce our understanding of African fiscal setting. The present paper tries to fill the above gab identified in the literature by tracing the historical development of fiscal policy from colonial era to see whether there is link with current fiscal stance in the region. The contribution of this paper to the body of knowledge is threefold: first, it provides a paradigm shift in analyzing historical development of fiscal policy in SSA by attempting to link colonial fiscal policies and post-independence fiscal stance among SSA countries. Second, it compares fiscal policy operations of French and British colonies in a systematic manner. Lastly, it contributes to the debate that autonomous development of nations and their economic growth are highly dependent on how they approach taxation and thus understanding the trajectories of taxation remains a crucial task – principally in developing countries facing fiscal challenges.

The paper begins with short introduction about fiscal policy and its historical development in SSA. The second section traces the historical development of taxation as a fiscal policy tool. The third section dwells on the analysis of composition and development of government expenditure and fiscal deficit. The final section concludes with general remarks on fiscal policy operation of SSA countries.

Taxation during Colonial Rule

Taxation is an important factor of economic, social and political upheavals and revolts in the history of humanity[1]. In the African context, it can be observed that tax collection began in Egypt during the era of Pharaoh 3000 B.C. and continued to evolve through colonial period up to the modern time. It is noted that the colonial system that institutionalized taxes in most African territories and did not leave behind strong indigenous institutions for tax collection and administration that could tackle the challenges of tax collection (Frankema, 2011; Frankema, 2012; Gardner, 2012; Lnedo & Poplawski, 2011)[2].

However, without the ability to raise adequate revenue, colonial government are constrained in their effort to provide basic needs in the society. Much more, the role of taxation extends beyond the raising of revenue. Taxation stimulates representative government and can be used to checkmate the consumption of goods and services in a society. And that practice has been in place since the ancient times.

During the colonial regime in Africa, it is also worthy to note that French colonial policy of assimilation and association has been designed as a blueprint to enforce French political, cultural, norms and administrative style on the Francophone territories (Frankema, 2011; Gardner, 2012; Frankema & Van Waijenburg, 2014), while for the Anglophone countries that were colonized by British – people were allowed to a large extent maintain their cultural values, norms and style of life including their religion with little influence[3].

Afolabi (2010) posits that since the colonial government's taxation system was aimed to provide revenue for running the affairs of the government, the colonial administrators therefore, levied taxes on many economic and non-economic activities like farm inputs, performances, cultural dance, and horse racing, among others. Revenue was also derived from the maritime activities. No fisherman was allowed to exploit the shores without permit. Hunters were also compelled to pay taxes and the taxes were levied depending on the category of hunter. Even the harvest of certain forest products was not free, although these were exported to Europe. The process was intended to regulate its consumption so as to guarantee continuous supply (Asiwaju, 1976)[4].

[1] Taxation is believed to be an old economic tool that has its origin thousands of years ago.

[2] This process continue to manifest in most SSA countries especially in the early days of their independence.

[3] The British colonial government in most SSA countries had set up local treasuries after 1914 partly to assist the Native Tax Authorities in collecting and managing taxes effectively. This has been claimed to improve the level of tax revenue through involvement of local people in tax administration and management of the taxes.

[4] There were also tax ordinances which the British

As rightly argued by Alexopoulou and Juif (2017) that imposition of direct tax became practically difficult because it is costly. It is mostly not welcomed and faced resistance in form of violence by the local people. This makes the colonial government to rely heavily on indirect taxes for sourcing revenue meant for running the affairs of government.

However, the indigenous people both in French and British territories in SSA had believed that taxes are burden to them despite seemingly noticeable development projects undertaken and were benefiting the local people. For instance, there were numerous developmental projects constructed with tax revenue – like roads and railways which created benefits to local people – even though they were initiated to facilitate the exploitation of raw materials to coastal areas for easy movement to Europe[5]. Gardner (2012) opines that limited revenue which African colonial government could raise had significant consequences for the quality of funds to be channeled for the development of infrastructural facilities. It is argued that societies that provides more tax revenues were likely to benefit more from government social and economic facilities. This seems to be true even in the modern era especially in developing countries. More so, looking beyond this, it is the colonial treasury in general that determined to a large extent, government programmes and policies.

There were various types of taxes that were imposed in SSA countries during colonial rule. For instance, the colonial masters in most SSA countries applied poll taxes - which were levied by local authorities. In most cases, poll taxes are levied on adult male at a flat rate, with little or no difference in the level of income of individuals. Fjeldstad and Therkildsen (2008) posited that poll taxes have been the dominant form of taxes during the colonial era and they are sometimes alternative to forced labour. It has been a cause of rebellion and a stepping stone to many rural conflicts[6].

colonial government initiated in order to guide them in tax collection process and paves way for more revenue through taxes.

[5]Interestingly, the colonies too benefited even if what we call benefit was insignificant when compared to what Britain and France expropriated (Afolabi, 2010).

[6]Poll taxes are more pronounced in eastern Africa particularly Uganda and Tanzania. In fact, poll taxes are used for development purposes in some east African countries even after post-independence.

Fjeldstad and Therkilden (2008) posit that the British introduced poll taxes in Africa in the 19th century in countries/territories like Ghana and in early 20th century in places like Nigeria, Kenya, Sierra Leone and Uganda, among others. They pointed the following as the functions of poll tax in colonial Africa:

1. Forcing subsistence based peasantries to sell their labour and or produce cash crops for export during the early colonial period.
2. Contributing to the financing of British war efforts, especially during World War II.
3. Contributing to making the colonies self-financing and reducing reliance on prime sources of revenue like custom duties.
4. Financing developmental projects and running the affairs of colonial government.

Furthermore, a system of forced labour was also initiated for those who are unable to pay tax. They are normally forced to work on public projects like road, building government owned houses and sometimes cleanliness of colonial administrative offices. During colonial time, it is considered as a taboo for the local people to be seen working as a forced labour - therefore many sought for employment in petty work and pay their taxes rather than being used as forced labour. (Van Waijenburg, 2018). On the part of the colonial state, in most cases – particularly in French territories, they used force labour to ensure that no one escaped payment of taxes.

Alexopoulou and Juif (2017) posit that French colonial masters used forced labour for building up social and basic amenities. Evidence shows that forced labour was used especially in areas where transactions were not monetized[7].

Additionally, hut tax is another form of taxation under colonial rule in Africa. Hut tax is considered as one of the earliest colonial approach of revenue generating which was first introduced in Eastern Africa in 1901 (Grares, 2004). The colonial masters introduced it as a method of generating revenue in the form of tax through the wealth of Africans - comprising of livestock, land and crops. The hut tax regulation specified that a household living

[7]Alexopoulou and Juif (2017) further argue that forced labour is also found in Portuguese colonies.

with his wife and children in one hut, were liable for the tax on the hut they occupied. Considering the African societies which were then mainly polygamous- it implies the tendency for the head of the families to pay more tax in line with their family size (Tarus, 2004). Furthermore, all grown up children are forced to live in their own hut which in turn they are expected to pay tax or their parents have to pay on their behalf[8].

On the side of commercial taxes – particularly company tax, the colonial government had already noticed that it would be more prosperous in terms of revenue generation and would create better chances of expanding trading activities. To achieve that, their attentions were geared to territories where there were tendencies of productive business activities through import of finished goods and exportation of raw materials in addition to proximity to coastal zones. It is estimated that African taxation formed the largest contribution of territorial revenue, amounting to £446,900 out of a total of £1,558,981 (Burton, 2008). In the French territories, they made the tax to be seen as a form of recognition and also allegiance to the colonial government.

Tax Resistance and Evasion

However, there were cases of tax resistance and evasion in different African territories. The widespread resistance to taxation through tax evasion indicated both the failure to instill self-disciplinary behavior among Africans, and the weakness of the bureaucratic structures of the colonial authorities especially in British territories were imposing the tax to be paid in kind or in labour, or raised from whole community rather than individuals. Furthermore, efforts were also made to coordinate payment of tax by communities on a particular date; the timing was often related to period of harvest especially commercial crops. There were exemptions in the payment of tax especially in the British territories. For instance, the old women, children and disabled are exempted from paying tax as part of their efforts to justify the distributive role of taxation in a society. Such a policy was seen by the loads as a welcome development. However, there were conflicts about old aged being exempted as some more affluent aged people could increase their age to gain exemption which in turn the tax administrators felt that their wealth in livestock or other resources qualify them to pay tax (Burton, 2008; Leibfritz & Rottmann, 2013; Monkam, 2011).

The practice was so common especially in rural areas where colonial masters had little or no information about the income level of tax payers. In this regard, tax collection activities are mostly carried out in centers where there were well organized fiscal system for tax management. This is because tax defaulters are invariably rejecting their civic duty and are rendering tax as an inactive tool for fiscal management[9].

It is worthy to note that, it is not all territories that witnessed tax resistance. For instance, Bachuanaland (the present Botswana) did not experience tax revolt (Ndlovu, 2016). This is because the process of tax implementation was negotiated instead of forcefully imposed. This led to mutual understanding between traditional rulers and colonial masters on fiscal matters during the period[10].

In areas where there were resistance to payment of taxes, Legislative Acts were made-like registration of taxpayers was developed to ease the difficulties in tax collection process. The colonial masters were assisted by traditional leaders who maintained and updated list of all tax payers in their location. As earlier stated, this resulted to migration of able bodied men to avoid paying tax in some areas.

However, in some places, the colonial masters applied centralize system – through incorporating Native Tax Authorities that assisted them through unveiling to them the actual income level of taxpayers and other information about taxable goods and activities. A good example is northern protectorate of Nigeria where the British used centralize system which promoted their fiscal activities as compared to southern Nigeria where they used decentralize system.

As noted earlier and as Tables 1 and 2 reported

[8]Tarus (2004) opines that hut tax was considered as the biggest source of tax frustration by Africans – especially in eastern Africa.

[9]Tax evasion had occurred in all the African territory during colonial period at various level and degrees which posed serious challenges to the economy and political setting of the colonial rule.

[10]Although, that does not implies that there were extremely no cases of resistance. However, it is less pronounced compared to other parts of Africa like southern and western regions.

from 1911-1937, the colonial governments relied heavily on African taxation in discharging various duties in the colonial government. For instance, Table 1 depicts the minimum and maximum tax rates for both French and British colonies. It can be observed that gaps in terms of minimum and maximum are significantly larger in French colonies than in British colonies. It can also be observed from Table 2 that the French colonies seems to contribute more taxes to colonial government than the British colonies and that the disparities in terms of contribution is higher in the British colonies. Frankema (2012) suggests that the higher contribution of taxes by French colonies can be explained through the lens of tax collection process, British were on a whole, less coercive compared to the French approach. The French colonial government put more pressure on the local population to finance colonial activities. This scenario is reflected even during post-independence era as majority of African countries that adopted modern tax approach are mostly Francophone countries (OECD, 2011). In addition to tax collection approaches, the differences within the region can also be blamed on difference in resources endowment and location as some are located in coastland while others are located in hinterland.

It can also be noted that the value of trade tariffs (revenue from trade) were considerably lower in East Africa: between 1896 and 1937 average custom duties constituted 6.6 percent of the total value of trade, against 11.2 percent in West Africa. More again, before 1914, native direct taxes constituted the ultimate source of colonial state revenue. As head and poll taxes were occasionally adjusted to inflation, real revenues were kept relatively stable over time. After WWI the share of custom duties tended to increase, but it never surpassed 35 percent of total receipts (Frankema, 2011)[11]. Similarly, it can also be noted from 1 that revenue from trade is larger among French colonies compared to British Colonies.

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Furthermore, the World War I opens a new phase in the economic and political history of British and French colonial taxation in SSA. Tarus (2004) opines that with the outbreak of war, it became clear that the colonial governments needed large capital - especially Britain to finance the war with Germany that was also having control of some territories in eastern Africa. There are evidences in the literature that some territories in eastern Africa became bankrupt because of the World War I and urgent measures had to be put in place. This is because besides tax revenue, manpower and other resources were exploited to serve the needs of the war. In fact, there were reports of deficit in most colonial territories between 1914 and 1918 fiscal years (Tarus, 2004)[12].

There were reports also that the colonial government resorted to direct taxes in order to increase the volume of revenue so as to cover the deficit. Moreover, the aftermath of the war has made the colonial government to improve their tax collection procedure by making it organized which also reflected in tax revenue expansion after the war[13].

Tax System in Sub-Saharan Africa at Early Independence

Both Britain and France managed their colonies fiscally autonomous entities and granted aids, grants and subsidies to them where necessary as part of their efforts to support their development agenda (Ehrlich, 1973). Similarly, Siebrits and Calitz (2006) stress that majority of SSA countries embarked upon independence with unorganized fiscal system – especially taxes. As noted earlier, their tax system were narrow and majority of them relied heavily on custom duties and export taxes for mobilizing government revenue. Other important components of tax revenue at early years of independence were excise duties and sale taxes. With the exception of few countries like South Africa and Egypt, there exist a small corporate sectors which make company tax non – pronounced at early independence.

More so, in the last decade of the colonial rule in most African countries, colonial government

[11] The trade data were taken from the Board of Trade, Statistical Abstract for the several Colonies and other Possessions of the United Kingdom (London), various Issues, 1880–1937.

[12] The fiscal deficit issues are discussed in the next section of the paper.

[13] Evidences on whether the British system or the French colonial polices have effect on the post - independence SSA is rather contradictory. Some authors insist on the detrimental effect of empowering chief and traditional rulers in tax collection process (Marndani, 1996; Acemoglou, Reed Robinson, 2014), while others argue that empowering traditional rulers for tax collection resulted to the development of local fiscal capacity (Berger, 2009).

Table 1: Official Minimum and Maximum Native Tax Rates in 1911, 1925 and 1937

French Africa:	1911			1925			1937		
	min (£)	max (£)	# tax rates	min (£)	max (£)	# tax rates	min (£)	max (£)	# tax rates
Cotde d'Ivoire	0.50	4.50	n.a.	5.00	22.00	n.a.	8.00	50.00	26
Dahomey	0.25	2.25	n.a.	0.75	15.00	9	5.00	23.00	8
Guinee	3.00	3.00	1	5.00	12.00	7	12.00	21.00	12
Niger Republic	0.25	4.50	n.a.	1.00	6.00	n.a.	1.00	10.50	15
Senegal	3.00	4.00	4	5.00	15.00	7	10.00	25.00	9
Sudan	0.25	4.50	n.a.	3.00	12.00	15	9.00	30.00	30
Cameroun	n.a.	n.a.	n.a.	1.00	15.00	8	2.00	30.00	24
Togo	n.a.	n.a.	n.a.	5.00	55.00	11	14.00	175.00	11
Madagascar	10.00	30.00	4	15.00	35.00	3	n.a.	n.a.	n.a.
British Africa:	1911			1925			1937		
	min (£)	max (£)	# tax rates	min (£)	max (£)	# tax rates	min (£)	max (£)	# tax rates
Gambia	0.20	0.20	X	0.20	0.20	X	0.25	0.25	1
Nigeria	X	X	X	X	X	X	0.25	0.25	1
Sierra Leone	0.25	0.25	1.0	0.25	0.25	1	0.25	0.25	1
Bechaunaland	1.00	1.00	1.0	1.00	1.00	1	1.00	1.00	1
Kenya	0.20	0.20	1.0	0.30	1.00	7	0.60	0.60	1
N. Rhodesia	n.a.	n.a.	n.a.	0.38	0.50	2	0.30	0.50	4
Nyasaland	0.15	0.30	n.a.	0.30	0.30	1	0.30	0.30	1
Tanganyika	n.a	n.a.	n.a.	0.10	0.60	5	0.15	0.60	9
Uganda	0.25	0.75	n.a.	0.25	0.75	4	0.35	1.05	8

Notes: na stands for data not available, *Dahomey* is the present Benin Republic, *Bechaunaland* is the present Bostwana, *N. Rhodesia* is now divided into Zimbabwe in the south and Zambia in the north, *Nyasaland* is the present Malawi, *Tanganyika* is the present Tanzania, The unit of the currency (£) - British pound sterling and (fr) is the currency used by French territories in Africa.
Source: Frankema and Van Waijenburg (2014).

Table 2: Gross Public Revenue per Capita in BA and FA Africa for Six Benchmarks Years (1911-1937)

French Africa	1911	1920	1925	1929	1934	1937	British Africa	1911	1920	1925	1929	1934	1937
AOF:							**BWA:**						
Cote d'Ivoire	0.08	0.26	0.28	0.41	0.18	0.25	**Gambia**	0.44	0.79	0.51	0.66	0.52	0.58
Dahomey	0.26	0.41	0.39	0.41	0.31	0.38	**Gold Coast**	0.29	0.58	0.57	0.49	0.33	0.51
Guinee	0.25	0.36	0.22	0.23	0.23	0.27	**Nigeria**	0.15	0.18	0.16	0.14	0.10	0.15
Haute Volta	n.a.	0.05	0.04	0.06	n.a.	n.a.	**Sierra Leone**	0.31	0.42	0.33	0.27	0.19	0.27
Mauritania	0.04	0.11	0.06	0.08	0.10	0.04	***Non-weighted av.***	0.30	0.49	0.39	0.39	0.29	0.38
Niger	0.26	0.41	0.39	0.41	0.31	0.38	***Pop. Weighted av.***	0.18	0.35	0.22	0.20	0.14	0.21
Senegal	0.25	0.68	0.92	0.83	0.56	0.97	***Co variation***	0.40	0.52	0.48	0.59	0.65	0.53
Sudan	0.09	0.24	0.17	0.20	0.15	0.19							
Non-weighted av.	0.14	0.27	0.26	0.28	0.23	0.31	**BEA:**						
Pop. Weighted av.	0.12	0.25	0.25	1.27	0.21	0.29	**Bechuanaland**	0.17	0.22	0.17	0.26	0.17	0.23
Co variation	0.57	0.79	1.05	1.43	0.78	0.82	**Kenya**	0.17	0.50	0.32	0.30	0.23	0.32
							N. Rhodesia	0.06	0.08	0.11	0.20	0.09	0.11
FEA:							**Nyasaland**	0.05	0.11	0.08	0.10	0.09	0.11
Moyen-Congo	0.22	0.27	0.16	0.26	0.40	n.a.	**Uganda**	0.05	0.10	0.20	0.23	0.19	0.14
Gabon	0.24	0.23	0.21	0.54	0.65	n.a.	**Tanganyika**	n.a.	n.a.	0.15	0.20	0.14	0.20
Oubangui-Chari	0.04	0.07	0.05	0.11	0.12	n.a.	***Non-weighted av.***	0.10	0.20	0.17	0.22	0.17	0.20
Tchad	0.02	0.06	0.03	0.04	0.05	n.a.	***Pop. Weighted av.***	0.10	0.28	0.19	0.23	0.18	0.20
Non-weighted av.	0.13	0.16	0.11	0.24	0.30	n.a.	***Co variation***	0.64	0.86	0.54	0.35	0.32	0.41
Pop. Weighted av.	0.07	0.11	0.07	0.13	0.17	n.a.							
Co variation	0.89	0.71	0.76	0.93	0.90	n.a.	**BA Other:**						
							Mauritius	2.15	3.38	2.26	1.60	1.71	1.36
FA Other:													
Cameroun	n.a.	0.16	0.13	0.13	0.12	0.12.							
Madagascar	0.24	0.52	0.46	0.49	0.49	0.47							
Somalia	0.61	1.54	0.53	1.45	1.28	1.64							
Togo	N.a.	n.a.a	0.22	0.31	0.28	0.24							
Reunion	0.35	1.73	1.31	1.38	1.52	1.72							

Notes: BA stands for British Africa, FA stands for French Africa, BWA stands for British West Africa, BEA stands for British East Africa, FEA stands for French East Africa, Moyen-Congo is the present Democratic Republic of Congo, Oubangui-Chari is the present Central Africa Republic, Haute Volta is the present Burkina Faso, Gold Coast is the present Ghana, Dahomey is the present Benin Republic, Bechauna land is the present Bostwana, N.Rhodesia is now divided into Zimbabwe in the south and Zambia in the north, Nyasaland is the present Malawi, Tanganyika is the present Tanzania, The unit of the currency (£) - British pound sterling and (fr) is the currency used by French territories in Africa. Adopted from: Frankema and Van Waijenburg (2014).

attempted to use decentralized system of tax collection which was geared to improve tax revenue and accountability in the management of the tax and these efforts were assumed to be successful especially in British empires. The capacity of the states to collect taxes determine to a large extent the scope for public goods provision and infrastructural development, which in turn has had consequences for general wellbeing of the citizens. There are disparities between different SSA countries regarding fiscal capability in which some are considered fragile partly because of their inability to adopt modern approach to tax revenue generation and management. This diversity have a historical root closely linked to colonial fiscal practices (Alexopoulous & Juif, 2017; Feger & Asafu, 2014, Mikandawire, 2010).

Table 3 depicts the trend of tax revenue as a share of GDP for group of countries including transitional, SSA and developed countries. On average between 1990 and 1995, the tax/GDP ratio was on only 16.2 percent for SSA countries, while for the transition countries it was 28.5 percent. However, for the developed economies, it was almost doubled that of SSA countries - standing at 30.8 percent. In fact, it is clear from Table 3 that the share of tax revenue to GDP for developed and transitional countries has significantly improved while that of SSA countries have been on declining trend implying revenue constraints amidst of development challenges.

Table 4 reports the contribution of different types of tax as a share to total tax revenue of SSA, developed and transitional economies. It can be observed that there are significant differences between the regions in terms of contribution of different taxes as a share to total tax revenue. For instance, trade taxes are more important in SSA and transition economies as compared to developed countries.

It is generally argued that when taxes account for 10-15 percent of GDP a well design expansion in tax level would be a right decision for developing countries (OECD, 2011). This is because low tax level can retard growth and development of a country.

Improving the effectiveness and transparency of tax collection and administration can help to boost the tax revenue. Statistics from OECD (2011) shows that some of the SSA countries like South Africa, Malawi, Mauritius, Senegal among others that implemented tax reforms have resulted to expansion in their tax/GDP ratio to more than 16 percent which is the average for lower income countries.

SSA countries have initiated numerous fiscal policy reforms aimed at creating a competitive and effective fiscal policy management that would support growth and development. The reason behind low tax revenue in most SSA countries as noted earlier can be attributed to limited administrative capacity for tax collection. OECD (2011) stresses that building tax administration capacity is needed to help to spur development in SSA. More tax revenue is believe to be crucial in helping the government especially in countries like that of SSA to provide better public goods and also paves way for other market and state reforms, that would promote economic, social and environmental development (OECD, 2011).

It can be observed from figure 1 that share of tax revenue in GDP between SSA and OECD significantly differs between 2000 and 2017. On average between 2000 and 2017, the share of tax revenue to GDP on average was about 33 percent while that of SSA countries was less than half of the OECD countries – standing at 15.1 percent. It can also be noted there is disparity in the share of tax revenue among the selected countries. For instance, South Africa have the largest share of tax revenue to GDP while on the other hand, the Republic of Niger has the least of tax revenue to GDP for the period considered[14]. The disparities in tax revenue mobilization across the continent and the large gap compared with, for example, the OECD countries could be due several factors including inadequate fiscal policy and low taxation capacity of the economies, leakages in revenue collection, weak enforcement, among others.

[14]The tax capacity of a country defines the optimum tax revenues as percent of GDP that it can mobilize given the structural features of its economy. For example, differences in structural features of OECD countries and African countries can impose different levels of optimal tax revenues and help explain Africa's lower level of revenues (Coulibaly & Ghandi, 2018).

Table 3: Central Government Tax Revenue as a Percentage of GDP (1990-2010)

Year/Region	1990-1995	1996-2002	2003-2010
Developed Countries	30.1	31.3	33.0
Transitional Economies	28.0	19.0	25.4
SSA	16.3	15.7	14.2

Source: UNPAN Statistics, 2012.

Table 4: Composition of Tax Structure as a Percentage of Total Tax Revenue of the Central Government (1990-2010)

Year/Region	Direct Tax	Pay –Roll Tax	Sales Tax	Trade Tax
Developed Countries	3.8	28.5	28.1	0.5
SSA	27.6	0.7	33.0	24.9
Transitional Economies	17.7	33.3	38.9	6.2

Source: UNPAN Statistics, 2012.

Economic and Political Purposes of Taxation

According to Burton (2008), the principal motivation of taxation as ascribed by colonial masters has been the desire to encourage if not compel Africa, participation in the colonial economy. The activities of the colonial government can be said to have a primary goal of making metropolitan government minimize spending on colonies and maximize revenue - particularly tax. African-taxation was also used to finance military activities in the colonies especially where there is strong resistance.

Revenue through African taxation has played an important role in the functioning of colonial government. The revenue is used to cover the wage bills of European masters, African chiefs and native staff, it is also used to settle administrative daily running costs[15]. African taxation is also used as a political machinery. Burton (2008) states that imposition of colonial order largely funded by African taxation was not a mark of civilization which imposed upon primitive African communities, but responsibility to contribute towards its maintenance was an educative process, promoting increased dynamism among traditional African societies. In addition, the tax revenue had been vital in maintaining colonial government structure.

Tax revenue generated from African societies also played a significant role in helping colonial government to supervise and control the level, structure and distribution of resources. Generally, it can be said that tax as a fiscal tool appeared to have met its economic and political objectives during the colonial regime.

However, there are some arguments that African colonial tax system contributed to the growing economic, social and political gab between African traditional chiefs and their followers. While it is the followers that pay majority of the tax in turn - they receive insignificant benefits (Handerson, 1985). Besides the negative consequential effects of colonial actions on African territories, the evidence of predatory regimes in most SSA countries after independence is worrisome. According to Frankema (2011), instead of African leaders to concentrated on supporting the system by accumulation of human and physical capital, but rather engaged in corrupt practices that ended up enriching the elites at the expense of the poor majority.

There is uniformity in French colonies - given their centralized system compared to British colonies where evidences of heterogeneous system existed - and reflected in their tax system. Another way to appreciate the differences in the fiscal structure of British and French colonies is by looking at it from the military positions of the countries during the period. Britain was known during the time as an imperial power block - which paved way for the empire to secure prosperous territories - leaving France with less prosperous territories mostly desert areas.

[15] Besides that, as noted earlier, tax revenue is used to provide essential infrastructural services.

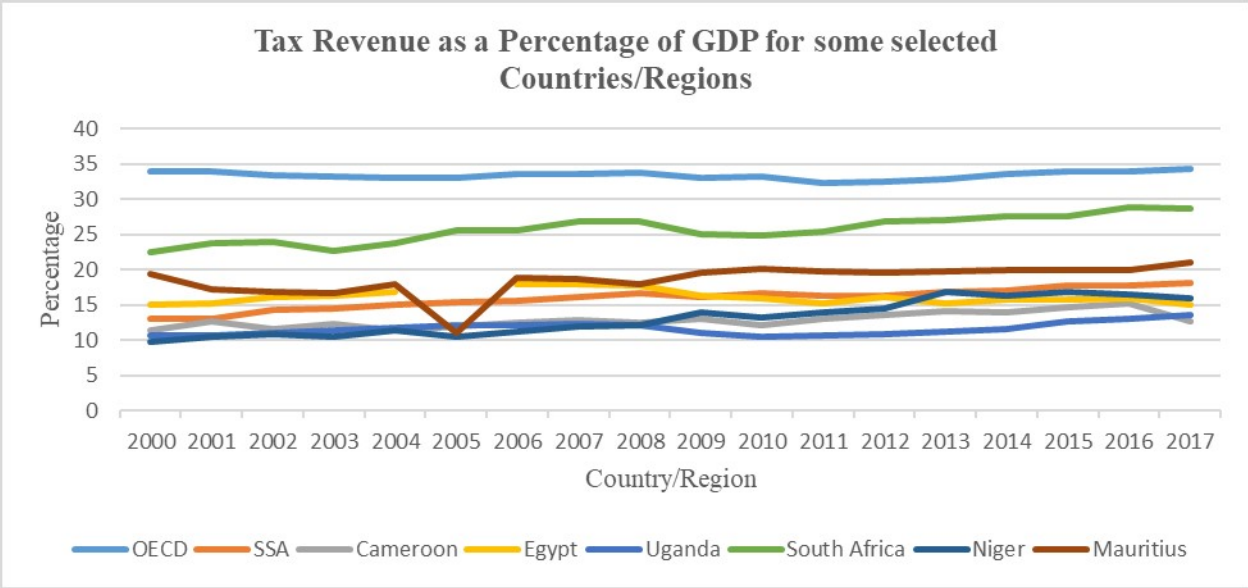

Figure 1: Tax Revenue as a Percentage of GDP for some selected Countries/Regions
Source: OECD, 2018.

This significantly influence their fiscal decision. This is because British prosperous territories are expected to provide for revenue through taxes and trade opportunities than French territories. British indirect rule granted more degree of freedom to traditional community leaders with less bureaucratic tendencies which made it economically visible and cost effective compared to French direct rule that claimed a lot of resources and unnecessary bureaucracies in managing the affairs of the colonial state.

Even though we established some significant difference between British and French colonial tax system, however, patterns of tax system in French and British SSA share more similarities than differences for instance. Frankema and Waijenburg (2014) argued that geographical and economic factors of the colonies were more important in shaping tax policies than colonial policies itself in both British and French territories. Another clear point that emerges from history is the fact the revenue generated in both French and British territories are largely derived from indirect taxes. Although not achieved, but both French and British made an effort to make their colonies to have fiscal independence.

More again, it is very clear that even after independence, SSA countries continues to face dwindling revenue challenges especially when compared with their development and emerging countries counterpart. Although as indicated earlier, there are some countries in both French and British former territories that adopted modern tax approach and are able to improve their tax revenue and reduced fiscal deficit in the past decades.

Public Expenditure and Fiscal Deficits during Colonial Era

Although to varied degrees; all the major schools of economic thoughts come to term that government can intervene in economic activity. While classical economists advocate for 'minimalist' intervention; socialists or Marxists promote 'absolutist' intervention. Keynesian economists emerged to strike balance by advocating for optimum combinations of both government and private individuals in an economy through fiscal and monetary policies. Besides taxation, public spending and fiscal deficits are the most important instruments of fiscal policy, with which government stabilises the economy and guarantees equitable distribution of resources. Albeit colonialism coincided with ideological reign of classical economics, governments intervened as minimalist nay an absolutist under capitalist colonial administrations.

They (colonialisers) operated *minimalist* rule in certain colonies with favourable climatic conditions thereby created good institutions comparable to those in the metropolises, which initiated the process of setting up development states and brought into being present-day Australia, New Zealand, Hong Kong and U.S. Conversely, they administered absolutist rule in most African, Asian and Latin American countries, with harmful climatic conditions, in so doing the colonialisers put in place extractive institutions, which resulted in the current underdeveloped countries with 'flagrant' corruption (Acemoglu, 2001). This section sought to compare the pattern of government spending and fiscal deficits during colonial and post-colonial eras so as to find out if there exists any link between the regimes. Following Booth (2007) and Frankema (2011), the colonies could be classified as *developmental state*[16], *benevolent state*[17], *night watchmen*[18], and *extractive states*[19]. Given that we lack access to archival records on colonial rules in Africa countries, we humbly summarized and adopted the findings of Frankema (2011) and Cogneau, Dupraz and Mesplé-Somps (2018). The study thereafter augmented these findings with analysis of public expenditure of the sampled African countries in post-colonial era. These three studies arrived at their findings using archival records presented in tables on some former African colonies, which were analysed through qualitative and quantitative techniques.

In an analysis of some former British African colonies, Frankema (2011) discovered that East African former colonies of Kenya, Nyasaland (Malawi) and Uganda were more extractive states given that colonizers spent chunk share of their budget on administration with colonial elites benefited the most (see Table 5). For instance, Frankema (2011) observed that Nyasaland wage workers paid most of the tax revenue; British colonial workers earned as high as 90 times the income earned by indigenous workers. Again, Frankema (2011) found that former British colonies in West Africa were classified as Night watchmen due to low tax levels followed by poor spending. Exceptionally, Mauritius exhibited features more of developmental states for huge expenditures were channelled into human and physical capital accumulation activities and this occurred due to huge revenues generated from that Island colony.

Cogneau *et al.*, (2018) used historical archives to analyse public finances in 9 French and 4 British colonies of West Africa from 1900 to independence, and they established that British and French empires had a common pattern of public finances as depicted in Table 6. It can be seen from Table 6 that public expenditure in both French and British African colonies focused on economic exploitation given that infrastructure consumed about 30 percent of the total public expenditures and followed by share of administration in expenditure (slightly higher than 25 percent on average).

However, production support (subsidies to private companies, etc.) which accounted for 15 percent; and share of education in net expenditure remained between 2.4 and 11.6 percent in British colonies and between 2.6 and 7.6 percent in French colonies through the study period (*Cogneau et al.*, 2018). This means though French colonies generated more revenue per head; Britain spent more on education of its colonies than France.

When it comes to fiscal deficits, Geda (2003) argued that colonialisers' distortion of pattern of African export is the main driving force of the region's debt crisis. This is because prior to colonial period African territories economically interacted with other parts of the world, especially Europe, and quality of most of the African manufactured products was quite competitive in relation to other parts of the world. However, the European colonialisation of the region re-oriented the African economic structure to exporters of primary commodities, which led to the shortage of external revenues to supplement domestic ones, and thus the need for loans and grant in aids by the region.

Frankema (2011) and Cogneau *et al.*, (2018) established that there were fiscal deficits in both French and British colonies. For instance, Table 5 suggests that all the sampled British African colonies were indebted in 1937/38; yet Nigeria, Nyasaland and Kenya were the most indebted among them. Cogneau *et al.*, (2018) observed that prior to World War I British colonies were operating on average balanced budget whereas French colonies were implementing budget deficits though with some exceptions - Northern Nigeria

[16] They are colonies in which high levels of taxes were collected and huge funding was used to public goods and services that ensured accumulation of both physical and human resources, and development of the economy.

[17] They are ones in which there were levels of taxes collected but accompanied by huge human capital investments through grants in aids.

[18] These colonies in which the revenues generated were used to secure colonial order through financing military and political needs in the metropolis.

[19] They are colonies in which high levels of taxes collected were channelled to expansion of colonial territories and enrichment of colonial elites (Frankema, 2011).

Table 5: Colonial Government Disaggregate Expenditures in British Africa

Percentage shares	**Gambia**	**Sierra Leone**	**Gold Coast**	**Nigeria**	**Nyasaland**	**Kenya**	**Uganda**	**Mauritius**
	1938	1937	1938	1938	1937	1938	1938	1938
Administration	0.35	0.37	0.27	0.22	0.22	0.22	0.30	0.25
Public debt	0.01	0.08	0.04	0.31	0.44	0.33	0.09	0.19
Military	0.05	0.06	0.05	0.05	0.03	0.07	0.04	0.07
Domestic Security	0.06	0.05	0.08	0.06	0.05	0.06	0.05	0.09
Education	0.03	0.07	0.07	0.05	0.03	0.06	0.06	0.12
Health Care	0.15	0.09	0.13	0.08	0.08	0.07	0.11	0.11
Public Works	0.35	0.27	0.37	0.23	0.15	0.19	0.34	0.15
Total	**1.00**	**1.00**	**1.00**	**1.00**	**1.00**	**1.00**	**1.00**	**1.00**

Source: Adopted from Frankema (2011).

Table 6: Disaggregated Native Administrative Finances

	Nigeria	Ghana	Sierra Leone	Gambia
Share of NA Revenue to TPR	0.25	0.09	0.04	0.05
Share of Direct Taxes in NA Revenue	0.71	0.34	0.60	0.76
Share of NA Expenditure in TPE	0.23	0.09	0.05	0.05
Share of Administration in NA expenditure	0.22	0.29	0.59	?
Share of Education in NA expenditure	0.08	0.21	0.05	?

Source: Adopted from *Cogneau et al.*, (2018).

Table 7: Basic Characteristics of Fiscal Spending and Fiscal Deficits in Post-Colonial Sub-Saharan Africa

height	Nigeria	Gold Coast (Ghana)	Gambia	Nyasaland (Malawi)	Kenya	Cote d'Ivoire	Senegal	Togo	Benin (Dahomey)
	1970-2016	1970-2016	1970-2016	1970-2016	1970-2015	1970-2016	1970-2016	1970-2016	1970-2016
Debt/ GNI	6.93 14.63 80.46 7.86	26.35 31.59 139.44 51.81	9.71 57.73 65.11 53.95	47.72 72.96 159.10 34.70	30.21 48.09 48.89 31.96	26.31 77.09 124.14 32.31	14.38 43.29 79.61 46.56	15.95 102.35 114.28 29.06	13.05 42.18 54.74 27.06
	1981-2016	1960-2017	1980-2017	1960-2017	1960-2017	1960-2017	1960-2017	1960-2017	1960-2017
GCE/ GDP	14.66 8.34 5.38	10.01 11.16 9.31 10.17 9.85	31.21 11.23 12.01	17.27 19.29 14.58 80.11	10.96 19.80 15.05 14.26	7.94 16.86 14.35 12.03	5.48 24.76 12.79 15.20	11.76 22.37 10.45 14.02	10.15 8.64 12.07 15.15
	1970-2014	1971-2017	1971-2016	1971-2016	1970-2016	1970-2016	1971-2016	1971-2016	1971-2015
Primary School Enrolment rate	40.94 94.83 86.4490 98.64 94.07	67.19 75.22 71.60 86.16 104.77	28.40 43.89 57.18 90.22 97.12	40.44 63.36 73.22 134.03 139.26	62.823 119.86 100.52 94.88 105.31	57.92 74.16 69.65 73.16 96.71	38.83 43.00 54.50 68.39 83.09	66.64 107.84 92.79 113.36 123.92	34.76 58.26 51.26 82.53 132.47
	1960-2016	1960-2016	1960-2016	1960-2016	1960-2016	1960-2016	1960-2016	1960-2016	1960-2016
Life Expectancy at birth	36.98 45.33 45.90 46.27 53.43	45.84 52.27 56.76 56.99 62.74	32.04 46.29 52.18 55.92 61.19	37.81 45.11 46.58 46.45 63.22	46.35 57.76 57.54 52.00 67.03	36.87 50.62 52.49 46.67 53.58	38.22 48.94 57.20 57.80 67.15	40.30 52.34 55.89 53.49 60.23	37.27 47.19 53.81 55.39 60.91

Source: World Bank (2019)

was operating budget deficits and relied on grants in aid from the British government. Overall, French colonies in West Africa were more net budget deficit operators than British colonies in the region, which could be due to the fact that British Imperial policy focused more on self sufficiency of the colonies.

Public Expenditure and Fiscal Deficits during Post-Colonial Era

As highlighted majority of Sub-Sahara African countries were colonialized by Britain and France, and became politically independent in late 1950s and 1960s with Gold Coast (now Ghana) as the first Sub-Sahara African country to become independent in 1957 and followed by Republic of Guinea in 1958.[20] Fiscal system remains one of the quintessential and core issues where drastic changes have been made but the outcomes of the changes are not anything to take home. This seeks to summarily review the pattern of public expenditures and fiscal deficits in the selected countries of the region.

Generally, on the basis of post-colonial policy, two major phases have been identified by Adesina (2009) and Kpesssa, Beland and Lecours (2011): *nationalist phase* (1960-1980) and *neoliberal phase* (Post-1980s). The nationalist phase is the first phase in which nationalist leaders, in their efforts to cement and unite the ethnically divided independent states, invested hugely in education, health care and housing, thereby neglected social protection. This is quite evident given drastic increase in life expectancy at birth, literacy rate and primary school enrolment rate between 1960s and 1980s. Again, infant mortality rate has also reduced alarmingly (see Adesina, 2009 for the statistics). It is broadly agreed that SSA countries were more cohesive and united during the first phase (Kpesssa *et al.*, 2011; Madavo, 2005; Mkandawire, 2001). Thus, the fiscal expenditures during the period 1960-1980 were geared towards uniting the countries and empowering the citizens with the required skills. The economic crisis of the 1970s and 1980s, which appeared in varied forms in different countries, paved the way for the emergence of the neo-liberalist phase with its policy responses that finally jettisoned the nationalist socialist policy. The neoliberal policy regime focused more on macroeconomic stabilization and adjustment.[20]

Concluding and Policy Recommendations

This study dwells on tracing the historical development of fiscal policy among Sub-Saharan African countries. The study utilized secondary data and was analyzed using simple descriptive tools. The study showed that during the colonial period, different forms of taxation were used to raise funds for the maintenance of the state. Tax as a fiscal tool was also used for both economic and political purposes. Similarly, there are significant differences and similarities between British and French territories in terms of tax administration and expenditure policies. In addition, there is greater importance on education expenditure in British colonies, stronger reliance on direct taxation in French colonies. The remarkable achievements in fiscal policy reforms by some SSA countries in recent years has its root to colonial era.

We have noted that it is well documented in the literature that majority of SSA countries face difficulties in raising tax revenue to meet up with their development challenges since after their independence. Although tax revenue as a share of GDP was about 8 percent in the 1980s but rose to 14 percent in the 2000s and now about 15.5 percent in 2015. Despite these improvements, the share fall short of required level and remains far below compared to OECD countries that have 33 percent in 2015. Interestingly, available statistics have shown that SSA countries have been increasingly adopting tax reforms to improve their tax collection (OECD, 2018). Among these the adoption of VAT, the Semi-Autonomous Revenue Authority, and the large tax payers unit received particular attention in fact over 46 countries in SSA, 42 (90 percent) have adopted at least one tax reform.

It is quite clear that the changes in public expenditures occurred in response to both endogenous and exogenous factors. This is similar to pattern of public spending during colonial administration. In terms of fiscal deficits, like during colonial era French former colonies in Africa are more

[20] Although it would be uncharitable not to acknowledge positive economic changes witnessed in Sub-Sahara Africa (SSA) since independence to date; yet again the changes are not remarkable when compared with those recorded in other parts of the world that were colonialized (Englebert, 2000).

indebted than the British ones. Furthermore, unproductive government expenditure use of PE in most SSA after their independence hade more their investment in human capital and investment critically how which in turn affect their economic performance. We also observed that the region's low tax revenue as a result of lower fiscal capacities and inefficiencies in revenue generation process. Addressing them can positively boost tax revenue in the region. To consolidate the gains and to tackle the challenges, it is imperative that SSA policy makers commit themselves – and remain firmly committed – to sound fiscal policies to ensure sustainable growth and development.

Despite its contribution to body of knowledge, the paper is not free from certain limitations. Due to paucity of data, the paper did not discuss some periods particularly after the independence of the African countries. Similarly, the study has not made any comparison with some countries colonized by French and British outside Africa. An area of fruitful future research would be to analyze the colonial and post-colonial fiscal policy by making comparison between two different continents or regions in any two continents. Another useful extension of this study would be to consider extending the study period – by capturing uncovered periods in this paper.

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