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Tax Aversion and the Social Contract in Africa

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Abstract

Despite the low levels of taxation and public good provision in Africa, I provide evidence that a large proportion of Africans prefer lower taxation and fewer public goods. This cannot be explained by standard arguments about problems of accountability, governance or state capacity. Instead, I argue that it reflects deeply seated ideas about the nature of the state and its potential threats to the autonomy of society. I show the historic social contracts in Africa rarely featured taxation and kept the state to limited jurisdictions. These social contracts have in many ways reproduced themselves and influence the way Africa is governed today.

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1. Introduction

It is well established empirically that states in Africa tax less, relative to national income than countries with higher levels of GDP per capita (Moore *et al.*, 2018). African citizens lack basic public goods, so it is plausible that it is socially desirable to tax more to provide such goods. Why does not this happen?

There are several common arguments that focus either on the supply side from individuals or on the demand side of taxation from the state. On the supply side, citizens may not want to concede taxation to states with a history of the misallocation or diversion of public monies. Quite rightly, they are anxious that tax revenues will not be spent on public goods. On the demand side, states that lack accountability do not have the incentives to provide such public goods (and therefore raise the taxes to provide them). Moreover, African states lack the capacity to raise revenues and spend them on public goods even if they wanted to. Such states are often dependent on natural resources and foreign aid, which may undermine the incentives to raise domestic revenues. Finally, taxation may set off a mobilisation in society and demands for greater accountability, which African elites do not want (what Acemoglu *et al.*, 2020, call the 'mobilisation effect'; see also Acemoglu and Robinson, 2019).[1]

In this paper, I propose a new explanation for why tax revenues are so low in Africa. No doubt, the weak capacity, lack of accountability and resource and aid dependence of African

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[1]   A mechanism similar to the notion of 'tax bargaining' in fiscal sociology, see Levi (1988), Martin and Prasad (2014) and Prichard (2015) for applications in Africa and Blanton *et al.* (2021) for broad historical evidence.

states are part of the explanation and there is robust evidence that this is the case (Moore et al., 2018; Boly et al., 2020). But I argue that the problem is not just weak capacity or tax evasion, it is tax aversion. Even if states were accountable, non-corrupt and had the capacity to turn tax revenues into public goods, people do not necessarily want this to happen.

I hypothesise that this is due to the nature of historical social contracts in Africa. The fundamental fact about historic African polities was their small scale. Southall (1970) notes that 'before they were cut short by the nineteenth century onslaught of the Western imperial powers, the indigenous societies and autonomous polities of Africa had to be counted in the thousands' (p. 231).

Why did Africa not develop the type of large centralised and bureaucratised states seen in Eurasia or the Americas? The most influential explanation for this is that of Vansina (1990) who suggests that

> Africans grappled in an original way with the question of how to maintain local autonomy paramount, even while enlarging the scale of society (p. 101).

In his theory of Central African political development, people created institutions in order to 'safeguard the internal autonomy of each community' (p. 119) and though familiar pressures such as population growth, or the need to provide public goods, did lead to the 'birth of some chiefdoms, even kingdoms,' it mostly 'led to the birth of new forms of association to safeguard the autonomy of the basic community in a time of expansion' (p. 119). His conclusion is that 'the ability to refuse centralization while maintaining the necessary cohesion among a myriad of autonomous units has been the most original contribution of western Bantu tradition to the institutional history of the world' (p. 237).

Of course, states did emerge, particularly in the early modern period onwards, but the key thing for my discussion is that they were usually hybrid institutions, what Southall (1956) called 'segmentary states' with 'limited jurisdictions' (p. 234), and such jurisdictions rarely involved taxation. This was because the institutional designs of such states were intended to 'safeguard the internal autonomy' of the community and avoid the type of monitoring and penetration of society that would have arisen from a fiscal system.

It is not a coincidence that many colonial era uprisings were in response to taxation. This was true in the Bai Bureh Rebellion in Sierra Leone in 1898 and the Aba Women's War of 1929 in Nigeria (on the latter see Falola and Paddock, 2011; Matera et al., 2013). Although these were of course anti-colonial struggles, I want to emphasise they were also anti-tax struggles and this aspect of them went beyond colonialism. Women in southern Nigeria resented being taxed and rose against the colonial state. But they would likely have risen against pre-colonial attempts to tax then too.

This last event in particular brings out that the desire for autonomy was not simply about a community represented by men. In many parts of Africa, women and men do different things (farm different crops), they keep the property rights over the income they generate, they have separate organisations, even political ones. They are autonomous from men. Their autonomy specifically can also be threatened by more centralised and powerful political institutions.

Though these ideas about the social contract are historic, I argue that they continue to shape the way that Africans think about taxation. Several scholars have demonstrated the persistent legacy of pre-colonial political institutions (e.g. Gennaioli and Rainer, 2007; Giuliano and Nunn, 2013; Michalopoulos and Papaioannou, 2013; Bentzen et al., 2019), and Henn and Robinson (2021) demonstrate that pre-colonial political structures are highly correlated with current attitudes, for example, with respect to the legitimacy of political authority.

These historic contracts likely had path dependence consequences for two clear reasons. First, they were intensified by the construction of colonial states. These were of a power

and strength previously unexperienced and unimagined in Africa (see Young, 1994) that plausibly had the effect of leading Africans to intensify their 'rejection', as Vansina put it, of state authority. A relevant piece of evidence comes from Lowes and Montero (2021) who show how coercive colonial medical campaigns influence rejection of modern medical practices today.

Second, many post-colonial strategies of governance and state building were highly conditioned by pre-colonial institutions, which meant that to establish their legitimacy, they had to internalise many elements of pre-colonial social contracts. This is one force that has conditioned current tax aversion. In addition, I argue that the nature of post-colonial states added an extra layer of difficulty of raising taxes to historic social contracts—the arbitrary nature of post-colonial states meant that many different local social contracts had to be aggregated into a new national social contract. In particular, this made it difficult to re-negotiate or aggregate the many local social contracts in ways that would potentially have allowed for greater revenue raising.

The paper proceeds as follows. In Section 2, I present data from the Afrobarometer to show that people's attitudes towards taxation in Africa cannot be entirely explained by the weakness or corruption of the state. In fact, it is a stylised fact that close to a majority of Africans would prefer lower levels of taxation even if it meant fewer public goods. This is a striking finding that cannot be explained by existing theories.[2] Remarkably, this is true even in Botswana, a country that has been persistently democratic and stable since independence and features probably the least corrupt and most competent state in Africa. Section 3 spells out my argument about the nature of the pre-colonial social contract in Africa and how this is connected to taxation. Section 4 discusses how these historic social contracts have influenced post-colonial governance and state building in ways that have made it hard to raise taxation. Section 5 sums up the implications for taxation today. Section 6 then argues that an implication of my argument is that the way to build Africa states today might not actually be through focusing on fiscal capacity. I make two main arguments; first, a key aspect of traditional social contracts was dispute resolution. Focusing on improving this aspect of the state might potentially be a path towards building new social contracts that might ultimately make taxation more legitimate. Interestingly, European states, such as Britain, which ultimately built effective fiscal states, had previously developed extensive legal capacity. Second, African states do have certain sorts of capacity in some dimensions. A more feasible agenda for building African states might be to focus first on their strengths. Section 7 concludes.

2.   Documenting tax aversion

I now use data from the Afrobarometer to illustrate the idea that taxation in Africa is fundamentally limited by notions of the social contract. To start with a concrete case that I will return to, Table 1 reproduces data on the opinions of Sierra Leoneans as recorded by the most recent round of the Afrobarometer (in partnership with the Institute for Government Reform in Freetown[3]). People express answers to the question: 'do you think that the amount of taxes that ordinary people in Sierra Leone are required to pay to the government is too little, too much, or about the right amount?' A mere 10–15% of Sierra Leoneans think the government should tax more, while 47% or rural and 24% of urban people think it should tax less. It turns out that an overwhelming majority of Sierra Leoneans oppose

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[2]   There are of course many complementary mechanisms. For example, Devarajan and Do (2021) propose a mechanism for why people do not wish to pay taxes based on the fact that the government budget constraint is funded by natural resource rents. Nevertheless, the Afrobarometer evidence I present is consistently the same whether or not a country is resource dependent.

[3]   http://igrsl.org

Table 1. Sierra Leoneans' Views on the Amount of Taxation in the Country

	Urban	Rural	Male	Female	Total
Far too little	7.5	3.6	4.7	5.9	5.3
Somewhat too little	7.4	7.7	6.8	8.3	7.6
About the right amount	44.7	37.2	42.1	39	40.5
Somewhat too much	13.5	25	21.9	18	19.9
Far too much	10.6	22	16.7	17.2	16.9
Do not know	16.3	4.6	7.8	11.7	9.7

Notes: This table summarises the responses for different demographics to Question 46C in Round 8 of the Afrobarometer survey in Sierra Leone, which asks the following: '*Do you think that the amount of taxes that ordinary people in Sierra Leone are required to pay to the government is too little, too much, or about the right amount?*' Each number represents the percentage of survey participants that picked each answer category.

Table 2. Sierra Leoneans' Preferences for Taxation conditional on Public Good Provision

	Urban	Rural	Male	Female	Total
Agree very strongly with Statement 1	39.5	31.3	36.6	33.2	34.9
Agree with Statement 1	16.5	8.9	12	12.5	12.3
Agree with Statement 2	12.4	10	11.1	11	11
Agree very strongly with Statement 2	20.8	38.1	29.7	31.3	30.5
Agree with neither	9.5	7.6	8.7	8.2	8.4
Refused		0.2		0.2	0.1
Do not know	1.4	3.9	1.9	3.7	2.8

Notes: This table summarises the responses for different demographic subgroups of Question 45 in Round 8 of the Afrobarometer survey in Sierra Leone, which asks the following: '*Which of the following statements in closest to your view: Statement 1: It is better to pay higher taxes if it means that there will be more services provided by government. Statement 2: It is better to pay lower taxes, even if it means there will be fewer services provided by the government.*' Each number represents the percentage of survey participants that picked each answer category.

higher taxes, even though it is widely agreed that public service provision is very poor in the country.

There are several key facts that can help account for this pattern. One clear factor is that people may well not believe that the taxes will be allocated to public services, but rather misappropriated. This is clearly part of the picture and evident from other answers people give. For instance, only 7% of Sierra Leoneans believe that there is no corruption connected to 'The president and officials in his office' (Question 42A). Only 5% of people think there is no corruption within the civil service (42C). With respect to opinions about the performance of the government, perspectives are equally negative; 83% of people think the government is doing badly at 'Improving the living standards of the poor' (50B) while 62% think they are doing badly at 'Improving basic health services' (50G). In fact, broadly around 60–70% of people believe the government is performing badly at providing public goods; moreover, a mere 11% of people think it is 'easy' to 'find out how government uses the revenues from people's taxes and fees' (46B). No wonder why people do not want to pay taxes.

But this is not the whole story. Table 2 presents the answers to the question.

Which of the following statements is closest to your view? Statement 1: It is better to pay higher taxes if it means that there will be more services provided by government. Statement 2: It is better to pay lower taxes, even if it means there will be fewer services provided by government.

Table 3. Africans' Preferences for Taxation conditional on Public Good Provision

	Urban	Rural	Male	Female	Total
Strongly agree with Statement 1	28.21	25.06	27.93	24.79	26.81
Agree with Statement 1	22.88	22.71	21.66	23.68	22.64
Agree with Statement 2	17.42	18.32	17.98	18.23	18.08
Strongly agree with Statement 2	22.41	25.19	23.76	24.10	23.91
Agree with neither	7.29	5.73	6.99	5.97	6.51
Refused to Answer	0.24	0.21	0.17	0.27	0.16
Do not know	2.13	3.25	1.82	3.33	2.52

Notes: This table summarises the responses for different demographic subgroups of Question 45 in Round 8 of the Afrobarometer survey for 18 African countries, which asks the following: '*Which of the following statements in closest to your view: Statement 1: It is better to pay higher taxes if it means that there will be more services provided by government. Statement 2: It is better to pay lower taxes, even if it means there will be fewer services provided by the government.*' Each number represents the percentage of survey participants that picked each answer category. Slight discrepancies in totals are owing to missing 'refused to answer' and 'do not know' survey options/data in some of the country modules. The 18 countries represented in this table for whom data was available are Benin, Botswana, Burkina Faso, Cabo Verde, Côte d'Ivoire, Gabon, Ghana, Guinea, Kenya, Lesotho, Malawi, Mali, Mauritius, Namibia, Nigeria, Sierra Leone, Togo and Tunisia.

When asked if they would favour higher taxes if they were sure the money would be spent on public goods and services, 41% of Sierra Leoneans prefer lower taxes and lower services to higher taxes and higher services. This goes from 48% of rural residents to 33% of people living in urban areas. Close to a majority would rather have lower taxes and lower services!

These data cannot be explained by existing accounts and answers like this are absolutely pervasive across Africa. Table 3 reports the averages for the answers to the same questions from Round 10 of the Afrobarometer for the 18 countries for which there are data. On average, a minority of Africans would like to pay higher taxes even if this meant they got more public goods.

Further insight into this issue can be gained by focusing on a very different country, Botswana, another case I investigate in detail below. Botswana has been continually democratic since independence in 1966 and has experienced by far the most rapid rate of economic growth in Africa in this period. It has achieved this by the development of state capacity that has allowed it to avoid corruption and allocate its vast diamond wealth to public services (see Acemoglu *et al.*, 2003; Leith, 2005; Robinson and Parsons, 2006; Acemoglu and Robinson, 2012; Hillbom and Bolt, 2018, for overviews of this history). The reality of this experience is revealed by answers in the Afrobarometer. For instance, while 60–70% of Sierra Leoneans believe the government is performing badly at providing public goods, this number is typically only around 30% in Botswana. Yet, as Table 4 records, when one examines the issue of whether Batswana would like higher taxes with more services or lower taxes with fewer services, despite the greater capacity of the state, their answers are remarkably similar to those of Sierra Leoneans. In Botswana, 39% of Batswana prefer lower taxes and lower services to higher taxes and higher services.

These findings are a major challenge to the conventional wisdom that proceeds under the implicit assumption that the value of more public goods in Africa is far larger than the opportunity cost of the resources needed to provide them. In reality, unanimity is unlikely, but the fact that only a minority of people support this position should give pause for thought and seems not to have been noticed before. In order to understand these responses, I believe we need to focus not on contemporary measures of state capacity, corruption etc., nor on standard intuitions from public finance. Instead, I argue that we need to understand better the history of political development in Africa and take more seriously the Africans' political theories and ideas about the legitimate scope of activity of the state.

Table 4. Batswana Preferences for Taxation Conditional on Public Good Provision

	Urban	Rural	Semi–Urban	Male	Female	TotaL
Agree very strongly with Statement 1	37	32	26	30	30	30
Agree with Statement 1	21	17	20	20	19	19
Agree with Statement 2	9	14	19	17	14	15
Agree very strongly with Statement 2	25	26	23	24	25	24
Agree with neither	5	5	6	6	5	6
Refused			0	0		0
Do not know	4	6	5	3	7	5

Notes: This table summarises the responses for different demographic subgroups of Question 45 in Round 8 of the Afrobarometer survey in Botswana, which asks the following: '*Which of the following statements in closest to your view: Statement 1: It is better to pay higher taxes if it means that there will be more services provided by government. Statement 2: It is better to pay lower taxes, even if it means there will be fewer services provided by the government.*' Each number represents the percentage of survey participants that picked each answer category.

Table 5. African Population in 1880 by Judicial Centralisation

No. of levels beyond local community	No. of groups	Population 1880	Percentage of population
Missing data	50	8,599,348	10.05%
None	114	9,075,557	10.60%
One	173	20,489,696	23.94%
Two	101	22,109,596	25.84%
Three	45	21,521,027	25.15%
Four	4	3,784,628	4.42%
All	487	85,579,852	100%

Notes: This table is borrowed from Henn and Robinson (2021). It shows the African population in 1880 by historical centralisation. The data on historical centralization come from the Murdock Ethnographic Atlas that codes up the levels of jurisdictional hierarchy beyond the community level. The authors overlay the boundaries of these communities with 1880 population density data from HYDE to calculate the 1880 population of each ethnic group.

3. The nature of the social contract

To understand the nature of the social contract in Africa and the problems that colonialism left it, it is useful to develop a sequence of arguments.

3.1. African political society was small scale

As the quote from Southall, I reproduced noted, African polities were historically small scale.

Africa did not develop the type of bureaucratic centralised states that were common in Eurasia.

Table 5, reproduced from Henn and Robinson (2021), takes the definition of a state in Murdock's Ethnographic Atlas (Murdock, 1967) based on his coding of levels of jurisdictional hierarchy. Merging these data with estimates of historical population in 1880, they find that only 30% of Africans were living in states at the time of the Scramble for Africa. If we restrict to 'large states,' the proportion is only 4.4%.[4]

Why did Africans live in such small polities? Several explanations of this have been put forward, mostly by inverting ideas about the development of European states; for example, that African population density was low or there was little inter-state warfare (Goody, 1971;

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[4] The picture is very similar if one uses the data from Louis Putterman's State Antiquity Project: https://sites. google.com/brown.edu/louis-putterman

Herbst, 2000). But available evidence does not support these ideas (e.g. Osafo-Kwaako and Robinson, 2013).

3.2. The scepticism of authority

The fundamental reason for small political scale, as argued by Vansina, is that there was widespread scepticism about the abuse of authority and Africans wanted to 'safeguard the internal autonomy of each community'. In response to this scepticism, African societies created many mechanisms and institutions that made it difficult to centralise power. I can illustrate this in many ways, but let me just use one example.[5]

One very well-documented case is that of the Igbo in southeastern Nigeria. At the time of British colonisation, the Igbo had no system of government above the level of the village, of which there were around 1,000 according to Forde and Jones (1950). Political institutions varied across villages, but a fundamental aspect was that power was divided and checked in such a way that it was impossible for any group, family or individual to accumulate it. There was a fundamental duality; villages themselves tended to be divided into two halves that Meek (1937, p. 88-89) described as 'kindreds,' which he emphasised were in 'balanced opposition'. In Green's study of the Abaja village group in the 1930s, the two halves were called Ama and Owerri (Jones, 1949, for a study of the same region). Green pointed out that "the working village affairs was considerably bound up with the system of checks and balances and of institutionalised rivalry introduced by this dualism" (Green, 1947, p. 16).

This duality took on different forms, geographically not only amongst different segments of the village, but also between the sexes. In fact, Igbo have what some scholars have called a 'Dual Sex political system'. Okonjo (1976, p. 47) records how

'political authority was widely dispersed along the following lines: between the sexes; among lineages and kinship institutions; by age grades; among secret and title societies; and among oracles, diviners and other professional groups ... each sex generally managed its own affairs and had its own kinship institutions, age grades, and secret and title societies'.

Hafkin and Bay (1976, p. 8) observe that 'In striking contrast to American society, where the most important roles for women are ascribed from their relationships with men (e.g. "The First Lady"), Igbo's women's public status was achieved not from their husbands but from their own acquisition of titles' (see also Leith-Ross, 1939). The institutionalisation of this Dual Sex system was studied in detail by Okonjo in Onitsha on the River Niger.

'All the Igbo of each political unit to the west of the Niger were subject to two local monarchs ... the male *obi*, who in theory was the acknowledged head of the whole community but who in practice was concerned more with the male section of the community, and the female *omu*, who in theory was the acknowledged mother of the whole community but who in practice was charged with concern for the female section' (1976, p. 47).

Moreover, the *omu* 'was neither the wife of a king nor the reigning daughter of a king ... she did not derive her status in any way from an attachment or relationship to a king' (p. 48). 'The *obi* had his *onotu*, his council of dignitaries, to aid him and act as a restraining force against his arbitrary use of power ... As the female counterpart to the *obi*, and *omu*

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[5] Important discussions of this include Bohannan (1958) and Bernardi and Kertzer (1985), the essays in McIntosh (1999), Vansina (2005) and Acemoglu and Robinson (2019), and this skepticism is absolutely systematic in the ethnographic literature on Africa. Henn and Robinson (2021) provide detailed empirical evidence from Nigeria on the relationship between pre-colonial political scale and attitudes towards authority.

had her own cabinet (called the *ilogo*) made up of councilors with titular ranks and duties corresponding on a one-to-one basis to those of the *obi's* councilors.' (p. 48).

Igbo society was organised so that each village maintained its autonomy and within a village, each sex kept its autonomy. As a result, the political scale of society remained small because it was impossible to concentrate power in a way that would have been necessary to create a state. What were the consequences for taxation? There was no taxation. Of course sometimes collective contributions were required for some types of public goods, and Meek (1937, p. 27) describes how the cost of acquiring a cow to sacrifice to the earth deity *Ala* was divided within a village group. But this did not turn into anything like systematic taxation.

The Igbo case also illustrates in an interesting way the interaction between these historic social contracts and colonialism. Even today, the phrase in Igbo for a civil service position is 'Olu oyibo' or 'Oru oyibo' meaning 'white man's job'. The state is as alien as colonial rule under the British.

A particularly interesting way in which the scepticism of authority manifests itself in Africa is in the oral history of the origins of states. Consider that of the Kuba Kingdom of the Democratic Republic of Congo (DRC), analysed by Vansina (1978). The state was founded in 1620 by a political entrepreneur called Shyaam who first had to make himself the king of the Bushong. To do this he needed 'the blessing of the royal clan. The Bushong give this by spitting on the person to be blessed. So one day Shyaam went to the capital and hid near the entrance of the palace under a rubbish heap. The king passed by, saw the rubbish and spat on it in disgust. Now Shyaam was blessed' (Vansina, 1978, p. 62).

Once Shyaam became the king of the Bushong, he intended to unite the other surrounding people. This was done by creating a competition at Lake Iyool, close to the current Kuba capital of Mushenge. In it, the leaders of each group of people were to throw iron hammers and the one whose hammer floated would be king. Shyaam cheated, covering a hammer of wood with a thick film of iron, and won. Finally, to verify this selection, miracles were supposed to happen. 'The water colored itself in turn red, yellow, and white. The trees began to shake and a crocodile appeared ... all these miracles, except for the appearance of the crocodile, had been performed by the Cwa who [Shyaam] had bought off' (Vansina, 1978, p. 51). Shyaam got to power via cheating and tricking people. The formation of the Kuba state was morally ambiguous, to say the least, which may explain some of the surprising results in Lowes *et al.* (2017).

Such ambiguities occur everywhere, for example, in the oral history of the creation of the *obi* in Onitsha mentioned above. This holds that the position was created by an Eze Chima, (Eze is an Igbo word that is usually translated as 'king') who came with his followers from the kingdom of Benin. In most versions of the history, it is one of Chima's sons Oreze Chima who leads the followers across the river Niger to take over Onitsha and found the state. I follow Henderson's (1972) transcription of the oral history. A dispute breaks out about who would be king in the new settlement. 'Each of these immigrants had brought one of the essential symbols of Onitsha kingship, a pair of the short cylindrical log drums called *ufie*' (p. 79). Henderson relates 'It was suggested that all contestants destroy their ufie drums. After crossing the river the person who first cut down a tree, then fashioned and beat new ufie drums would be accepted by all as king' (p. 79). But 'all destroyed their drums except Oreze Chima, who deceitfully lashed his own ufie beneath the canoe which ferried his group to the site of Onitsha. When they all arrived at the eastern shore and began fashioning new drums, Oreze renovated his old drums, beat them, and proclaimed his right to supremacy' (p. 79). So Oreze established a paramountcy that was grudgingly accepted, by cheating.

3.3. Hybrid solutions

Africans understood the benefits of centralised authority and states, and Vansina notes how they wished to enlarge 'the scale of society' (1990, p. 101) and in response they innovated

all sorts of institutions to take advantage of this. Vansina himself points to the example of clans as an institution that spanned individual villages and polities that Vansina calls a House. He notes how Houses built alliances.

> This alliance of houses was formalised, even in ancestral times, by the institution [of a] clan. The proto-term for 'clan'... may be a derivative of 'to join by tying' (p. 82).

Vansina's idea is that clans are a type of political authority with important features; 'Clan alliance provided an underlying flexible frame for solidarity within a district, and the stress on the equality of all the Houses within a clan reflected the fact that all the villages in a district were supposedly equal partners.' (p. 82) Clans organised cooperation and dispute resolution on a larger scale than could be achieved by Houses and in such a way as to preserve their autonomy.

Nigeria provides some key examples of institutional innovations that substituted for the state. In the Igbo case, this would also include the clan system that bridged the 'village republics'. But it would also incorporate innovations that were different from those of central Africa, such things as the oracles at Nri and Aro that provided public goods throughout the region (on the latter, see Northrup, 1978; Dike and Ekejiuba, 1990). In fact, the whole notion of being Igbo, commonly referred to an 'ethnic identity', can be thought of as an attempt by Africans to scale up cooperation on an even larger scale above the clan. The likely origin of this is in the diaspora, not only in Nigeria but also in the Americas where people from eastern Nigeria had to find new ways to cooperate and relate to each other (see Korieh, 2006).

In some contexts, these hybrid systems nevertheless turned into states. One of the best studied example of such a hybrid system is Southall's (1956) study of the construction of the Alur state. What he documented was that a group of stateless societies in what is now the eastern DRC and northwest Uganda, the Lendu, Okebo, Bendi and Lugbara, invited in the Alur to rule them. They suffered from a lack of public goods, particularly basic order, but were unable to generate legitimate institutions from within that could control this. Rather, they invited the Alur, who were more centralised, to integrate them into a state. As one oral history collected in Alurland by Southall in the 1940–1950s has it.

> Amatho was a son of chief Nziri of Ukuru, who probably died about 1880. Awogo, a Lendu of Abetse sub-clan, went to petition Nziri for a son to rule them 'because' say Abetse, 'the people were scattering because of all the fighting.' So Nziri sent Amatho, saying 'You go and break that land, you guard the subjects there.' (1956, p. 200)

Why did this solve the Lendu's problems better than they could have done it themselves? The Alur had several big advantages. First, they were outsiders and were impartial third parties who could help mediate and resolve disputes (note 'the people were scattering because of all the fighting'). Second, they had rainmaking powers so could provide useful supernatural services. Third, they were intrinsically limited by being outsiders with 'limited jurisdictions' (1956, p. 234), had no claim to land and had no independent military forces or coercive power.

Critically for our present discussion, the social contract that formed when the Alur came in did not involve taxation. From the perspective of the Lendu, for instance, there were no expectations (or desire) for a more invasive state of which taxation would have been a part. Instead, the Alur chiefs got some strictly defined tribute. Southall (1956, pp. 80–81) describes the form this took (things such as 'the hindlegs of all the main game animals killed' and 'hoes and other iron goods from the Okebo'), but the key thing is that this was

circumscribed and was not alterable at the discretion of the Alur chiefs. Southall dubbed this hybrid institution a 'segmentary state' because the Alur merged with the segmentary lineage societies. Returning to Amatho, 'Alur always married the daughters of the Lendu … Amatho married many Lendu girls, and they enjoyed the same status as Alur wives' (Southall, 1956, pp. 202–203). Southall showed that this state had not only centralised chiefs but also a lineage structure with lineage segments having corporate form. Sometimes Alur lineages merged with the other societies (as with Amatho), but they also used existing lineages and their elders as part of the ruling structures.

Although this is a specific case, many pre-colonial African states had exactly these features. It is remarkable, for example, how many instances of state formation involved outsiders (see Vansina, 1966, for the states of the southern Congolese savanna) or what Graeber and Sahlins (2017) call 'stranger kings'. As the example of Onitsha shows, the merging of the outsiders with pre-existing societies was not always as consensual as with the Alur. The arrival of Oreze Chima and his collaborators, on some accounts, seems to have been more like an invasion. Yet interestingly even here the oral history of the descendants of the original Igala residents of the site claims that the Igala ferried Oreze Chima across the river and these people, through their lineage head, always occupy the Eze Ani, the priest of Ani the most important deity in Onitsha (Nzimiro, 1972, p. 42). This duality between outsiders ruling politically with autochthones occupying ritual positions is also very common in Africa. Even if Oreze did invade, hybrid institutions emerged, perhaps with the aid of the scepticism about how he made himself king (see Henderson, 1972, pp. 72–73). Nzimiro notes how while the *obi* of Onitsha comes from the royal clan, the descendants of Eze Chima, the Iyase, the second highest political position, has to be chosen from non-royal clans (1972, p. 43). Moreover, as we have seen, the women in Onitsha innovated at the outset of the creation of the state by creating the position of *omu* and thus institutionalising their power in ways that could control the newly centralised power of men.

Even some of the supposedly most centralised pre-colonial African states, like the Asante case, clearly had many segmentary features (Wilks, 1966). In his history of the historical Rwandan state, Vansina points out that the pre-colonial state had no civilian bureaucracy and no fiscal system in the modern sense.

> Centralisation was achieved by the direct *ubuhake* relationships of the king and by the territorial dispersion of the recruits and of the lands given to the armies. Not a typical centralisation this one, for it did not require an administration and rule rested on royal ties of the patron–client relationship. (Vansina, 2004, p. 123).

The *ubuhake* system was a model of clientelism where the king gave out his cows to clients in exchange for political loyalty and support. Again, a highly segmentary state was formed by Ndori and the Nyiginya clan in the 17th century, outsiders who came from the north. Newbury (1988) is a seminal study of how the state formed in southern Rwanda in the 19th century, and she showed how *ubuhake* emerged out of a less personalised system called *umuheto*, which involved not individuals but lineage groups. Although again the historical expansion of the Rwandan state is generally portrayed as less consensual, 'The data available afford no examples of attempts to refuse *umuheto* clientship' (Newbury, 1988, p. 76) and 'voluntary association with *umuheto* clientship seems to have been more frequent than coerced participation' (p. 77) and 'the *umuheto* tie represented a type of insurance for the continued possession of their personal cattle' (p. 78).

As with the Alur, the spread of the Nyiginya kingdom involved intermarriage and the fusion of Nyiginya chiefs with local societies and lineages (see Newbury, 1988, p. 44, Figure 1).

4. Postcolonial models

These pre-colonial social contracts have had a fundamental impact on post-colonial social contracts. Although it is undoubtedly true that colonialism heavily impacted African institutions and society in numerous ways, I want here to focus on the extent to which Africans had agency to assert their indigenous cultures and mitigate the most egregious effects of colonialism. This is again perhaps best illustrated by eastern Nigeria. Although this was the location of the so-called 'warrant chiefs' (Afigbo, 1972) system where the British created illegitimate 'chiefs' to rule societies which previously had no chiefs, this system was also a failure. When the British tried to use the warrant chiefs to raise taxes after 1927, it precipitated mass unrest culminating in the 1929 Women's War. The system was abandoned in the 1930s, and Africans were able to gain control of the instruments of local government (Bolt *et al.*, 2021). As a result of this exercise of agency, and many others like it, traditional African social contracts survived the experience of colonialism and possibly even intensified after the unprecedented traumatic experience of centralised rule.

To the extent that the thrust of these hybrid social contracts still exist today, they make it difficult to raise taxes. Moreover, the arbitrary nature of post-colonial states in Africa brought together societies with very different social contracts. For example, Nigeria brought the Igbo together with the Hausa states of northern Nigeria where taxation was present and legitimised by Islam because, in the Quran, Mohammed specified various types of taxes that could be levied (see Smith, 1997, pp. 51–66, for an extensive discussion of taxation in Kano). This created the difficult problem of reconciling these very different social contracts.

Post-colonial African state-builders dealt with these problems in different and creative ways. They were all faced with the problem of creating new legitimate institutions at a national level a context where except in rare cases like Rwanda, there were few pre-colonial analogies. Here I examine the cases of Sierra Leone, the DRC and Botswana emphasising how the political models adopted after independence were shaped by pre-colonial social contracts.

4.1. The cypher state of post-colonial Sierra Leone

As Sierra Leone was moving towards independence in the 1950s the first political party, the Sierra Leone People's Party (SLPP) emerged under the leadership of Sir Milton Margai. Margai was deeply rooted in rural society and his brother, George, was a paramount chief (PC) and 'many SLPP leaders enjoyed close links with traditional ruling families' (Cartwright, 1970, p. 56). The PCs who had initially dominated the African representation of the British created legislative council were the real nexus of legitimate authority in Sierra Leone. As Bolt *et al.* (2021) show, the political settlement in 1896 that created the Sierra Leone Protectorate in the interior of the colony involved recognising the local authority and legitimacy of chiefs of what Abraham (2003) calls 'countries'. Hence, there was a direct continuity between 19th century polities and the paramount chieftaincies of Sierra Leone. As Goddard (1925) put it.

> The chiefs are territorial rulers and have jurisdiction, derived from their former pure native jurisdiction and confirmed by the Government (1925, p. 83).

In each country, local elites (usually corresponding to different villages) were recognised as 'ruling families' from whom the paramount chief must be elected. These countries had sometimes been amalgamated into larger states (Jones, 1983, for a study of Siaka and Mana, kings of the nineteenth century Galinhas state), but these were weakly institutionalised and unstable. Jones notes

Neither Siaka nor Mana can be said to have formed a bureaucracy or hierarchy of officials to administer their kingdom: even at it's peak, Galinhas was little more than a confederation held together by respect for a particular chief and by common economic interests (1983, pp. 412–413).

Although Siaka and Mana received the type of tribute we saw above with the Alur, and engaged in the slave trade, neither levied taxes. In addition to the persistence of political jurisdictions and authority, there was a great deal of continuity in terms of critical institutions like the male and female secret societies, and in terms of the form of landownership and the identity of land-owning families.

The SLPP's model of the post-colonial state was to base it firmly in the chieftaincies. As Cartwright put it, the SLPP

made no real effort to develop a body of committed supporters [and] had little interest... in developing a mass political base (Cartwright, 1970, p. 57, 63).

This was because their model of post-colonial Sierra Leone was to keep power where it was legitimately wielded and exercised, by the PCs and ruling families. In consequence, they created a cypher state. The SLPP formed a wafer thin national organisation, because society was going to be run in a very decentralised way. An interesting piece of evidence supporting this claim is that the Margais made no attempt to turn the central state into a tool for patronage. Rather, central state institutions were left in the hands of Krios, the educated elite from Freetown, and were not used to employ people from the interior even though this was where the Margais' political base was.

This strategy continued, perhaps even intensified after the rise to power of Siaka Stevens in 1968 and the creation of the one-party state in the 1970s. Stevens' party, the All People's Congress, won a contested election and finally assumed power after a military coup followed by a counter coup. But instead of moving against the PCs, the power base of the SLPP, Stevens opted to work with them. There is no better example of the extent to which the decentralised model of Sierra Leone was viewed as legitimate. As Reno (1995) describes, Stevens moved resources and authority out of the state into parallel informal structures. It was not that the state was 'informalised', it was sidelined. But rather than giving this a Machiavellian interpretation as Reno does and as an optimised tool for extracting rents, I would see this as a natural continuation of a particular logic of political organisation rooted in the nature of legitimate traditional political institutions.

It was a plausible model, but it did not work well. Some activities naturally had to take place at the national level and some revenues accrued there, for example, customs and rents from mineral resources. The model did not provide effective mechanisms for ensuring these were allocated in desirable ways, and they were free to be appropriated by politicians like Stevens. Also it was not well adapted to the provision of many types of public goods that could not be provided at the local level. Perhaps the most obvious one, at least in hindsight, is order and security. It could not stop a few armed men, the core of the Revolutionary United Front crossing the border from Liberia in 1991 an event that started the civil war. A war, which in many ways, was caused by grievances created by the malfunctioning of the post-colonial model of the state (see Richards, 1996).

My point here is to argue that there is a great deal of continuity in the underlying social contract in Sierra Leone. The lowest level of government is still the paramount chiefs, and traditional institutions like secret societies wield terrific power as do their modernised forms, such as the Freemasons (Cohen, 1981). Former president Ernest Bai Koroma heads the Wusum lodge outside Makeni. PCs levy very modest poll taxes, a direct colonial descendent

of the hut tax that the country rose against in 1898. They also collect a few taxes on markets and rents from mineral extraction in their chieftaincy.

The Afrobarometer provides a reality check on this interpretation of post-colonial Sierra Leone. Question 41 asks people the extent to which they trust different leaders, allowing people to reply not at all, just a little, somewhat and a lot. Religious leaders are the most trusted, and 63% of people say that traditional leaders can be trusted somewhat or a lot. This is significantly higher than the proportion that say they trust the president (56%), or parliament (33%), or more broadly any national institution like the electoral commission (50%) or the anti-corruption commission (43%). This type of attitude towards traditional rulers is quite common in Africa (Baldwin, 2015).

From this perspective, the reason that almost a majority of Sierra Leoneans prefer lower taxes and fewer public goods is that they have never been reconciled to the creation of a modern fiscal state. Politics is local and does not legitimately involve taxation or the state being endowed with invasive powers. The attempt made to govern Sierra Leone since 1960s by leveraging these traditional institutions means that the work to create a newer national social contract has never really been undertaken.

4.2.   The Mobutu state: Scaling up a segmentary state

The Sierra Leone model, innovated initially by Milton and Albert Margai and then Siaka Stevens, developed a model of a post-colonial state by not really building it at all, but instead keeping power and legitimacy where it already resided, in the chieftaincies. The form this model took was in a sense dictated by the type of political institutions that the post-colonial state had to work with. Pre-colonial society in Sierra Leone had never created more centralised states, as I discussed, and those that existed, such as the Galinhas state, did not have an institutionalised social contract and were not very centralised.

Elsewhere, as we also saw, there were more centralised polities, particularly segmentary states. An alternative strategy that was more common, though just as ultimately problematical as the one used in Sierra Leone, was to try to scale the Alur-type model of a polity up to the new national levels. Perhaps the salient example of this attempt was in the DRC under Mobutu. This was again a logical thing to attempt, but it did not work well either. An obvious reason was that the segmentary state was based on dense social networks and kinship and 'wealth in people' (Bledsoe, 1980; Guyer, 1993), which were intrinsically difficult to operate on a large scale. Moreover, in a sense, it was designed not to operate at a large scale because larger scale would have made it more difficult to control, thus threatening local autonomy. Many social contracts in Africa were intrinsically difficult to scale up to the nation state (see the discussion in Henn and Robinson, 2021). Nevertheless, that is what Mobutu tried to do.

To see this, one only has to examine the strategies and instruments of rule that Mobutu used. This started from the leopardskin hat. As Vansina points out, 'Among all the peoples of the rainforests without exception, the leopard was a major emblem of political power' (1990, p. 104).

Callaghy describes Mobutu's state as using what he calls a 'coverover' strategy where

> covering over entails placing a new type of state cadre who have ideal and material interests that are relatively congruent with those of the centre on top of existing intermediary authority structures in the periphery... without greatly altering societal structure... or [envisioning] major societal transformation (1984, pp. 96–97).

What Callaghy describes is precisely the construction of a modern form of segmentary state, though on a scale that meant that kinship ties of the sort the Alur or Nyiginya used were not feasible. He notes that 'the two major state formation concerns, the maintenance

of political order and domain consensus propagation, are fused into one centralized and hierarchically controlled organization under the direction of a presidential monarchy' (p. 168). By domain consensus he means 'a set of mutually agreed upon expectations of what the state can and cannot do' (1984, p. 92). The domain consensus that Mobutu attempted to achieve and negotiate were precisely those of a traditional-type social contract that did not involve intense penetration of society, taxation or public good provision. As Callaghy summarises it, 'the administration deals not directly with the people but rather through traditional authorities who are to undertake the daily mobilization of the people ... They are the ones who must supply men for work, seek out pockets of resistance and collect taxes' (p. 167). So Mobutu did not build a modern fiscal state because this was unimaginable in terms of the traditional social contract within which he tried to work. But the state did do things that were consistent with such a social contract. For example, Callaghy's fieldwork and data show the extent to which state cadres were intensely involved with dispute resolution noting how at the lower levels of the state prefects 'combine their administrative duties with judicial ones by sitting on zone courts' (p. 362).

Without fiscal resources to provide public goods, more traditional mechanisms had to be used. In Rwanda, a practice via which the modern (segmentary) state connects to society is called *umuganda,* which is unpaid mandatory labour used for 'every thing from digging irrigation ditches to repairing roads to sloganeering for the ruling party' (Straus, 2006, p. 203). In the DRC the analogous institution is called *salongo*. Salongo was institutionalised by Mobutu in the early 1970s as part of his model of the state and was used for 'building, repairing, cleaning and painting collectively zone, and subregional administrative offices ... building and repairing roads, streets, bridges and fences ... making bricks for construction projects ... and occasionally constructing or repairing hospitals and schools' (Callaghy, 1984, pp. 301–302).

Like the Alur chiefs, Mobutu claimed to have supernatural powers. In his palace at Gbadolite, there was supposedly a secret room where there was a living statue of the president. The Mobutu that appeared in public was only a simulacrum (Ellis and ter Haar, 2004, pp. 84–85). His former propaganda chief alleged that Mobutu drank the blood of people he had killed; dumped tons of 'mystical products' into the Congo river; and banned imported beer so he could doctor that water used to make local beer (Ellis and ter Haar, 2004, p. 92). He was 'married' to twin sisters Bobi and Kosia Ladawa, something that also has supernatural significance.

Witchcraft even comes up in 'Our Candidate in Mobutu', the song that the famous Congolese rumba artist Franco wrote for Mobutu's 1984 re-election campaign. As the chorus goes 'You, members of the Central Committee, Pay attention to the sorcerers, Because they haven't given up the fight yet, When you'll have to retain Mobutu's candidature, Look each other straight in the eyes. Mobutu, there are still wizards in the family' (Ewens, 1994, pp. 261–262). The message was clear, vote for Mobutu because only he could protect Congo from sorcery, a typical role for a chief in Congolese political culture (see MacGaffey, 2000).

Mobutu leveraged many other traditional strategies of rule. 'The president had acquired an array of praise names daily reiterated in the regime media: Guide of the Zairean revolution, the Helmsman, Father of the Nation, Founding President' (Turner and Young, 1985, p. 168).

Turner and Young (1985, p. 170) reproduce the lyrics of the praise poem 'Djalelo' as follows.

> Today we are going to admire the Guide Mobutu.
> If you see him, admire him.
> If everyone sees him, let them admire him.
> The country is called Zaire.
> The money is also called Zaire.

Kinshasa is the creation of Sese Seko.
Shaba is nothing more than the work of Kuku Ngendu [Mobutu].
The MPR is the party of Zaire.
The country is the heritage of our ancestors.

Yet this is all a perfectly traditional trapping of the chief. Even in Botswana, on the face of it a very different situation, the chiefs had praise poems. Schapera (1965) transcribed some of these; for instance those of Tshekedi Khama, the uncle and regent of Seretse Khama, the hereditary chief of the Ngwato and first president of independent Botswana. One includes the passage (p. 226) 'The lion roared in wonder at Tshekedi for it saw the chief challenge it. The wind pierced the young men's bones, it pierced the young men's joints;

Tshekedi alone did not shiver.'

The poem ends 'Give us rain, son of Khama, so that we don't scatter ... but are nourished by the water of your rain' (p. 230). Rainmaking. So there is nothing unusual in what Mobutu did; he was just tapping into the usual trappings of authority. Moreover, as Vail and White (1991) point out, praise poems and praise singers were also tools for criticising the chief. Indeed, this is exactly what the praise poems of Tshekedi Khama do. Another asserts 'Tshekedi is a man-eater, here at his home he swallows people. He's a whale with tough bones' (Schapera, 1965, p. 242). There was undoubtedly a lot more to Mobutu's praise poems than meets the eye as well.

My argument here is that while Mobutu is famous for not taxing or providing public goods, he did not promise to and was not expected to. That was not part of the traditional social contract. That he behaved in this way may perhaps help account for the fact that despite these apparent failings from the perspective of development economics, he managed to stay in power for 32 years. This is not to say that Congolese people do not want better public goods: security, healthcare, education and infrastructure. They do. The issue is to design a set of political institutions that can provide these while respecting the people's autonomy.

4.3. King Khama and the Botswana state

My argument that post-colonial state-building in Sierra Leone and the DRC was based on, or at least inspired by, traditional models, is new. It is more conventional to argue that the stability and success of Botswana since independence is a consequence of clever adaptations of traditional Tswana political institutions to a modern nation state context. The reasons why this turned out much more successfully than in Sierra Leone and the DRC are not only because these political institutions were different but also because they were hegemonic in the territory that turned into independent Botswana. As early as 1938, Schapera's (1938) analysis of the political institutions of the Tswana indicated their important distinctiveness

membership of a tribe is defined not so much in terms of birth as of allegiance to the chief. People become members of a tribe by submitting to the rule of its Chief... The Chief is therefore not only the ruler of the tribe, he is also the visible symbol of its cohesion and solidarity (p. 5).

Thus the Tswana tribes (to use Schapera's terminology) had flexible political institutions that allowed for many different people to be politically integrated into them. Evidence for this comes from the last census in Botswana that collected evidence on ethnicity, held in 1946. Schapera's (1952) tabulation of the Ngwato people, the largest of the Tswana polities,

shows that in their reserve only around 20% of the inhabitants identified as Ngwato (p. 65). The rest were composed not only of other Tswana tribes but also of many different peoples from South Africa, Zimbabwe and Namibia. The political institutions provided a very flexible way to integrate peoples of different ethnicities. Tswana tribes were also intensely participatory with participation based around an assembly called the *kgotla*.

> All matters of tribal policy are dealt with finally before a general assembly of the adult men in the chief's *kgotla* (council place). Such meetings are frequently held, at times almost weekly... it is not unknown for the tribal assembly to overrule the wishes of the chief. Since anybody can speak, these meetings enable him to ascertain the feelings of the people... If the occasion calls for it he and his advisers may be taken severely to task, for the people are seldom afraid to speak openly and frankly (Schapera, 1940, p. 72).

This coincides with Schapera's earlier argument that 'The existence of councils ... greatly limits the Chief's actual exercise of power. Political life is so organized that effective government can result only from harmonious cooperation between him and his people' (1938, p. 84), and he quotes a Tswana proverb 'A Chief is Chief by grace of his tribe'.

Not only were the political institutions of the Tswana distinct, but they also underwent a significant development, particularly during the long reign of Khama III (Seretse Khama's grandfather) of the Ngwato who ruled between 1875 and 1923. His reforms ultimately disseminated throughout all the Tswana tribes. Starting in the 1870s, Khama altered many elements of the traditional social contract that he decided were impediments to modernising institutions. He stopped rainmaking. He abolished circumcision and generally stopped participating in many traditional cultural activities. He abolished the *kgamelo* system of 'cattle clientelism', the Tswana version of the Rwandan *ubuhake*, and instead built more centralised state institutions (Schapera, 1970, is the seminal discussion of these reforms). There is broad consensus amongst scholars that these reforms laid the basis for a very different institutional trajectory in Botswana and created a foundation for Africa's greatest post-colonial success story. Yet, remarkably, neither Khama nor his successors managed to use these institutional transitions to establish a modern commitment to taxation. Traditionally, Tswana chiefs were only able to access certain forms of tribute (Schapera, 1940, pp. 76–77) and Khama's state modernisation project did not alter that. Although, as agents of indirect rule, Tswana chiefs did levy colonial taxes like poll taxes, this did not legitimise a broader commitment to taxation.

The Botswana case is fascinating because it shows how enduring tax aversion is in Africa. After 1875, the Tswana developed far more modern and bureaucratised state institutions than elsewhere in Africa, something that greatly facilitated socially desirable policies after independence. In addition, these institutions went alongside highly participatory political institutions which were institutionalised after independence and helped to underpin post-colonial democracy. However, despite all of this, Batswana are just as in favour of cutting taxes and reducing public good provision as Sierra Leoneans are. Of course, the initial conditions are different in the sense that Batswana enjoy public goods of an order that the average Sierra Leonean does not. Yet given that tax revenues are relatively low in Botswana, around 12% of GDP and at the same level as Uganda or Madagascar[6] I think it is still puzzling that Batswana do not want higher levels of public goods.

There were other models of post-colonial governance in Africa than the three I have discussed here. In Ghana and Tanzania, for example, socialist models of the polity were developed by Kwame Nkrumah and Julius Nyerere, which hoped to tap into the communalism of African traditional society to use as a model of a modern nation state. My objective in discussing these case studies is to show that there is a direct link between pre-colonial

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6 https://www.oecd.org/countries/botswana/revenue-statistics-africa-botswana.pdf

social contracts and their implications for taxation and the way that post-colonial African states have been governed.

5. Fiscal implications today

What I have argued so far is that to understand why it is difficult to raise taxes in Africa, one has to move beyond ideas about 'corruption' and 'state capacity'. These are important, but more important for me are Africans' ideas about legitimate political order. Here is a telling piece of evidence: the Afrobarometer asks people on a 1 to 5 scale: 'How strongly do you agree or disagree with this statement: the tax authorities always have the right to make people pay taxes'. On the scale, 1 corresponds to 'strongly disagree' while 5 corresponds to 'strongly agree'. The Afrobarometer Round VII also collects information about public good provision and I used these data to constrict an index from 0 to 5 that is determined by whether the individual respondent surveyed had access to an electricity grid, piped water system, sewage system, a school and/or health clinic. The scale is then aggregated for all respondents from a country. Figure 1 plots the data on whether people think the state has the right to tax against the individual's experience of public good provision. It is clear that the answers are completely uncorrelated with each other. The experience of public good provision in Africa is uncorrelated with whether people think the state has the right to levy taxation.

There are two main forces behind this lack of correlation. One I have discussed in detail so far is the nature of historic African social contracts and how they have shaped the types of models of the state adopted in post-colonial Africa. The second, which I now focus on, is the complexity of aggregating local notions of political legitimacy after independence into working post-colonial national social contracts. Perhaps the most important legacy of colonial rule in Africa was the creation of the very arbitrary nation states that emerged in the 1950s and 1960s. In a country like Nigeria, as I noted, the social contract in Igboland was very different from what it was in Kano, or elsewhere. Although Nigeria was endowed with a British-type liberal democratic constitution and parliamentary institutions, the colonial powers made no attempt to adapt any of this to local realities or normative ideas about political institutions. The great advantage that Botswana had was that it was able to adapt traditional institutions, which were hegemonic in its territory, like the *kgotla*, to a modern liberal democratic state. The challenge was much greater elsewhere. My argument is that this is an additional reason that it is difficult to tax in Africa today. It is not just that traditional social contracts rarely featured taxation for the reasons I have discussed, it is also the problem of aggregating many different social contracts to the level of a modern nation state.

The consequences of this can be seen in a simple way in Figure 2. Here I plot tax revenue as a percentage of GDP against Fearon's (2003) cultural fractionalisation scale. Fearon altered the standard measure of ethnic fractionalisation (roughly what is the probability in a country that two randomly chosen people will be from different ethnic groups) by taking into account the 'cultural difference' as measured by language between the groups. To do this, he used language trees to build a 'resemblance factor' between two groups, which measures how closely related their languages are according to language trees. For example, if one takes the Nilo-Saharan languages Maasai and Turkana, they are both proto-Eastern Nilotic and relatively closely related. Alur and Luo, in contrast, are proto-Western Nilotic diverging earlier from what became Maasai and Turkana, than each other. Thus instead of doing the usual exercise of treating Alur, Luo, Maasai and Turkana as all being different ethnic groups, Fearon's calculation allows that if an Alur and Luo are matched this is culturally more similar (they have a high resemblance factor) than if an Alur and a Maasai are matched together (who have a lower resemblance factor since Maasai is less
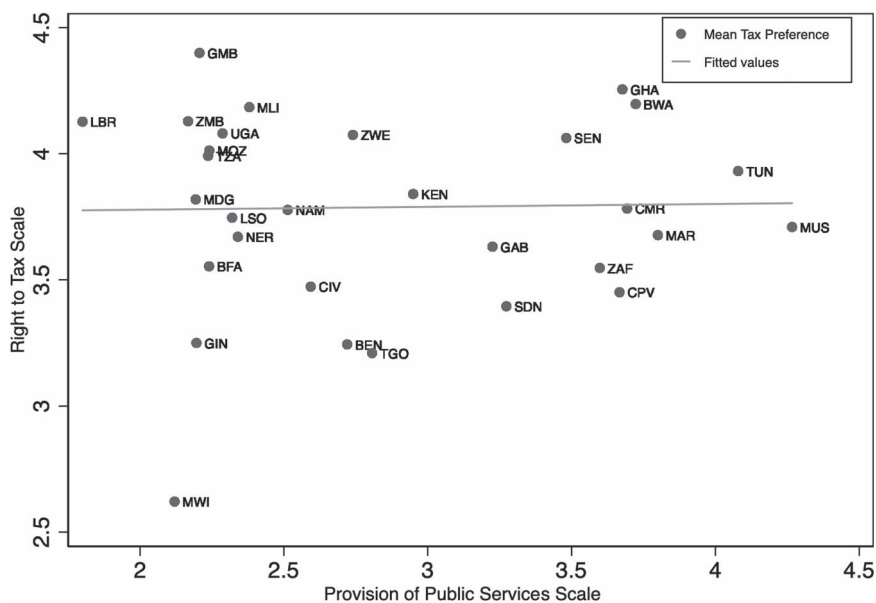
Figure 1. Public Good Provision and Citizens' Tax Preferences. *Notes*: In Figure 1, the X-axis plots the public good provision scale which runs from 0-5 and is determined by whether the individual respondent surveyed during the Afrobarometer Round VII had access to an electricity grid, piped water system, sewage system, a school and/or health clinic. The scale is then aggregated for all respondents from a country. On the Y-axis, the citizens' tax preferences ('right to tax') scale runs from 1-5 and is created from responses to the question *"How strongly do you agree or disagree with this statement : the tax authorities always have the right to make people pay taxes"*. On the scale, 1 corresponds to 'strongly disagree' while 5 corresponds to 'strongly agree'. The plot depicts the scaled average for all responses to this question by citizens of a given country.

similar to Alur than Luo is). I use this scale as a proxy for the difficulty of building a post-colonial social contract in a particular country. The idea is that language is likely a marker for institutional differences and distinctive historic social contracts and the more culturally diverse a country is the more difficult it is to build a new social contract. To give a Sierra Leone example, the Mende and Loko languages are more closely related to each other than to Limba (also a Niger–Congo language but which diverged much earlier). Thus, the Mende and Loko ought to have more similar notions of the social contract that would facilitate aggregating them into something larger.

What Figure 2 shows is that there is a strong negative correlation between Fearon's idea and tax revenues as a fraction of GDP. More culturally diverse African countries tax less because they have had a harder time at agreeing on a post-colonial social contract.

6. How to build a fiscal state?

Tax revenues are needed to provide services and public goods of which there is a relative dearth in Africa. The thrust of my argument is that this is fundamentally a political problem, not a technical one. It is really neither a problem of corruption nor human resource management, which might be amenable to solutions devised by outsiders (e.g. as in Khan *et al.*, 2016, 2019).

It is Africans who have to resolve this problem and decide how to build legitimate fiscal institutions. It is difficult as an outsider to propose how this can be done and some of the
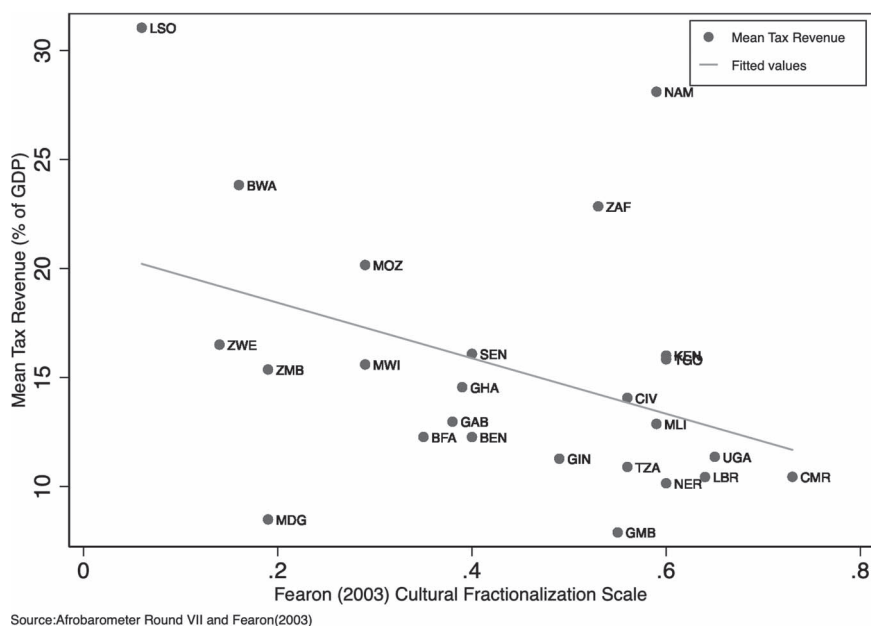
Figure 2. Difficulty of Building a Post-Colonial Social Contract and States' Fiscal Performance. *Notes*: The data plotted above is at the country average level. It includes African countries in the latest Afrobarometer for whom the International Monetary Fund's (IMF) fiscal performance data was available between 1960-2020. The Y-Axis plots the mean tax-to-GDP ratio for a given country during the last 60 year period. The X-Axis plots the cultural fractionalization scale from Fearon (2003).

cases I have discussed show just how difficult this might be. Sierra Leone, for example, has a national language in Krio and does not exhibit the types of negative correlations between ethnic heterogeneity and public good provision seen elsewhere in Africa (Glennerster *et al.*, 2013), thus one might imagine this was a relatively easy country in which to build a new social contract. The same is true of Botswana, which has probably gone further than any other African country in building modern effective state institutions via an apparently historically legitimate process. Nevertheless, the experiments of Weigel (2020) and Balan *et al.* (2022) do show what might be possible if one recognises the fundamentally political nature of the problem.

But there are lessons from history that might be helpful in this task. The first is that the 'limited jurisdictions' of hybrid states always involved dispute resolution. This was central to the social contract with the Alur, and it was a focus of the Mobutu state. This was put at the centre of state formation (or what he called the creation of 'civil government') by John Locke who argued that the main problem with the (pre-state) 'state of nature' was precisely the absence of the sort of services the Alur chiefs provided.

> I easily grant that civil government is the proper remedy for the inconveniences of the state of nature, which must certainly be great, where men may be judges in their own case (Locke, 2003, p. 105).

For Locke, the absence of independent third-party dispute resolution in the state of nature was the prime reason one needed a state. Locke only mentions taxation once to emphasise that it can only take place with the 'consent of the people' (p. 163). This role of the state in

dispute resolution is deeply rooted in Africans' views of the role of the state. Vansina notes that the etymology of 'Headman' in Bantu languages is the verb that means 'to decide', 'to judge' or 'to arbitrate' (1990, p. 276).

The broader evidence suggests that dispute resolution and arbitration are much more fundamental than taxation in the process of state formation. Even in such emblematic cases as the emergence of the British state in the early modern period, Parliament was a judicial institution before it was ever a fiscal institution. Taxes were controversial, and the English Civil War of the 1640s, like the Aba Women's War, was sparked by anti-tax sentiment. Rather than emerge as a fiscal institution, the British state established a reputation as an unbiased third-party mediator. For example, the enclosure of common lands in the 18th and 19th centuries took place without one penny being spent from the public purse. Instead, parliament created a legal process that individuals could use to enclose their parish (see Heldring *et al.*, 2022). This process sidelined small landowners and led to significant increases in land inequality, but it was largely uncontroversial because the process was legitimate (see Morse, 1978, for an argument that it was this aspect of British institutions that really distinguished them). The English state's reputation allowed the changes, which increased agricultural productivity by around 50%, to take place relatively peacefully. Compared to taxation, where the quid is separated from the pro quo, dispute resolution is a much easier forum in which a state can develop a reputation. It is also personalised in ways which may make it more compatible with the organisation of African society—it is an individual who is in a dispute and experiences the resolution of that dispute. The lesson from African social contracts then is that one should start with dispute resolution, not attempting to build fiscal capacity, and try to find a path from one to the other.

The second lesson is that while African states might lack 'capacity' on average, they are surprisingly good at doing some things. Recent evidence, for example, Rasul and Rogger (2018) and McDonnell (2020), shows that African states do have capacity in some dimensions or spheres, if not necessarily in tax collection. Heldring and Robinson (2023) argue that these are examples of a much more pervasive source of 'state capacity' which rests in the non-western ways in which African states relate to their societies. Scholars of state capacity tend to associate it with 'Weberianness' and features such as the meritocratic recruitment and promotion of civil servants (e.g. Evans and Rauch, 1999). African states certainly score low measured by such criteria. But they are also deeply connected via social networks to society, in a pattern that Bayart (2009) called a 'rhizome state'. The key insight is that such social networks do not have to simply be involved in redistribution; they can also be leveraged to do productive things and provide public goods. Understanding when this can happen and in what spheres seems like a more fruitful approach than simply laying out best practices for tax collection. As with dispute resolution the challenge of building a fiscal state is charting a legitimate path between what African states can do to what we, or more important their citizens, might aspire them to do.

7. Conclusion

In this paper, I have argued that the relatively low levels of taxation in Africa and the absence of fiscal states are fundamentally an outcome of the nature of historic social contracts. Although this is well understood by historians and anthropologists (e.g. Vansina, 1990; McIntosh, 1999), social scientists have not taken seriously the fact that Africa took a different path of political development historically. Rather they have made the mistake of seeing Africa as a sort of failed version of Eurasian models (e.g. Herbst, 2000). In consequence, they have not taken seriously the ideas of ordinary Africans about the societies

they live in or the sorts of governments that they want. I have shown that readily available data show that the standard approaches are incomplete and we should broaden the way we think about the nature of African states and see them in their own terms rather than through the Weberian lenses which dominate western social science.

In the past 50 years in the western world there has been no more controversial political issue than the role of the state in society and implicitly the level of taxation. Since the writings of Hayek (1944) and Friedman (1962), there has been an intense debate about the appropriate role for the state and this has played out in heated ideological and political contests between, in the United States, Republicans and Democrats, or in the UK between the Conservative and Labour Parties. Once we move to Africa, however, such debates are apparently irrelevant and Africans' normative views about the state vanish, sidelined by technocratic discussions over state capacity and 'development'. In this essay, I have tried to argue that this is a fundamental mistake. If we want to build the sorts of states that will help make Africa prosperous we need to understand the history of the continent and the types of social contracts that have contributed so much to its uniqueness.

Acknowledgements

Data Availability

The data is available at https://harris.uchicago.edu/directory/james-robinson.

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