



LUND UNIVERSITY

State Capacity and Development in Francophone West Africa

Andersson, Jens

2018

Document Version:

Publisher's PDF, also known as Version of record

[Link to publication](#)

Citation for published version (APA):

Andersson, J. (2018). *State Capacity and Development in Francophone West Africa*. [Doctoral Thesis (compilation), Department of Economic History]. Media-Tryck, Lund University, Sweden.

Total number of authors:

1

General rights

Unless other specific re-use rights are stated the following general rights apply:

Copyright and moral rights for the publications made accessible in the public portal are retained by the authors and/or other copyright owners and it is a condition of accessing publications that users recognise and abide by the legal requirements associated with these rights.

- Users may download and print one copy of any publication from the public portal for the purpose of private study or research.
- You may not further distribute the material or use it for any profit-making activity or commercial gain
- You may freely distribute the URL identifying the publication in the public portal

Read more about Creative commons licenses: <https://creativecommons.org/licenses/>

Take down policy

If you believe that this document breaches copyright please contact us providing details, and we will remove access to the work immediately and investigate your claim.

LUND UNIVERSITY

PO Box 117
221 00 Lund
+46 46-222 00 00



State Capacity and Development in Francophone West Africa

JENS ANDERSSON

LUND STUDIES IN ECONOMIC HISTORY 86 | LUND UNIVERSITY



State Capacity and Development in Francophone West Africa

Jens Andersson



LUND
UNIVERSITY

DOCTORAL DISSERTATION

by due permission of the School of Economics and Management,
Lund University, Sweden.

To be defended at EC3:211, on 25 May 2018 at 10:15.

Faculty opponent
Denis Cogneau

Organisation LUND UNIVERSITY	Document name DOCTORAL DISSERTATION	
Department of Economic History	Date of issue 2018-05-04	
Author(s) Jens Andersson	Sponsoring organisation	
Title and subtitle State Capacity and Development in Francophone West Africa		
<p>Abstract</p> <p>This thesis proposes a unique quantitative investigation of the long-term development of modern states in Sub-Saharan Africa. This is done by measuring and analysing the dynamic history of tax revenue, as a key measure of the capacity of the state, and development in four countries in francophone West Africa – Benin, Côte d'Ivoire, Niger and Senegal – over the long 20th century. This approach contrasts with that of previous quantitative studies of state capacity in Africa by bridging the colonial and the independent periods and taking issue with static generalisations and typologies about African states. The thesis applies both historical and econometric methods to describe and assess various economic and political explanations to long-term state development in the West African context. In this way, the thesis makes a historically and empirically grounded contribution to our understanding of current levels of state capacity and development in francophone West Africa.</p> <p>Three main conclusions can be drawn from the findings. First, modern African states have dynamic histories that help us understand from where they come and explain their current diversity, strengths and weaknesses. This thesis presents strong evidence of significant long-term growth of state capacity and economic and social development in the four West African countries. This long-term expansion of fiscal capacity in the four countries is not properly recognised in the contemporary development literature, which tends to emphasise the current weaknesses of African governments and fiscal systems within much shorter time perspective.</p> <p>Second, our understanding of African states cannot be reduced to colonial legacies or explained by institutional persistence. There were indeed clear common temporal patterns among the four countries with significant continuity over independence, but also important differences depending on economic, political and social contexts. In this way, Africa is not different from other parts of the world. Instead, what deserves much more empirical attention is the impact of the continuous external dependency and isomorphism to which African states are subjected.</p> <p>Third, despite long-term growth, state capacity in the four countries has been constrained by limited social and economic development just as theory would predict. Yet, many African countries tax more than Western countries did at similar stages of development. Such high tax burdens may have negative effects on economic activity. The implication is that any hopes of increasing domestic resource mobilisation to finance e.g. the Sustainable Development Goals may be disappointing unless accompanied with sustained economic and social transformation.</p> <p>In sum, the evidence presented in this thesis on the fiscal trajectories and economic development of Benin, Côte d'Ivoire, Niger and Senegal is testimony to the great achievements of state development in francophone West Africa over the long 20th century, but also to the historical vulnerability and external dependency of these states.</p>		
Key words Africa, France, state capacity, taxation, colonialism, development		
Classification system and/or index terms (if any) H2, N1, N17, N47, O10		
Supplementary bibliographical information	Language	
ISSN and key title 1400-4860	ISBN 978-91-87793-44-8	
Recipient's notes	Number of pages 84	Price
	Security classification	

I, the undersigned, being the copyright owner of the abstract of the above-mentioned dissertation, hereby grant to all reference sources permission to publish and disseminate the abstract of the above-mentioned dissertation.

Signature _____



Date 2018-04-19

State Capacity and Development in Francophone West Africa

Jens Andersson



LUND
UNIVERSITY

Lund Studies in Economic History is a series of doctoral dissertations and edited volumes of high scholarly quality in subjects related to the Department of Economic History at the School of Economics and Management, Lund University. All volumes have been reviewed and approved prior to publication.

Coverphoto from *Les Colonies françaises. 340 photographies*, Hélio Sadag de France; Flammarion, Paris, 1931. Gallica.bnf.fr / Bibliothèque nationale de France

Copyright Jens Andersson

School of Economics and Management
Department of Economic History

ISBN 978-91-87793-44-8 (print)

ISBN 978-91-87793-45-5 (pdf)

ISSN 1400-4860

Printed in Sweden by Media-Tryck, Lund University, Lund 2018



La colonisation, les commandants, les réquisitions, les épidémies, les sécheresses, les indépendances, le parti unique et la révolution sont exactement les enfants de la même couche, des étrangers au Horodougou, des sortes de malédictions inventées par le diable.

Ahmadou Kourouma, Les soleils des indépendances

Content

Acknowledgement	9
List of papers	11
Introduction	13
Aim and contribution	16
List of contributions: co-authored papers	19
The modern state and its capacity	20
Introducing the modern state	20
State capacity	21
Theoretical perspectives on the state	22
Historical explanations to state development	23
Discussion	27
Historical state development in West Africa	28
Historical states	28
Colonialism and its impact	31
Post-colonial states and their demise	34
Taxation in Sub-Saharan Africa in a comparative perspective	35
Discussion	40
Empirical approach	41
Taxation and development	41
Analytical framework	43
Research design	46
Data and sources	49
Limitations	50
Historical background to the case countries	51
Geography and early history	53
French settlement and colonialism	54
Since independence	59
Discussion	61
Summary of the papers	62
Paper I: Long-Term Dynamics of the State in Francophone West Africa: Fiscal Capacity Pathways 1850–2010	62

Paper II: Long-term Drivers of Taxation in Francophone West Africa 1893–2010	64
Paper III: Tax Stabilisation, Trade and Political Transitions in Francophone West Africa over 120 years	65
Paper IV: Beyond Miracle and Malaise. Social Capability in Côte d’Ivoire and Senegal during the Development Era 1930–1980.....	66
Conclusion.....	68
References	71

Acknowledgement

Writing this dissertation would not have been possible without the generous funding provided by the Crafoord Foundation and the Marianne and Marcus Wallenberg Foundation.

Being able to immerse yourself in producing a thesis is certainly a privilege, but the writing process is long, laborious and confusing. To get by I have accumulated debt to many people. I would particularly like to thank my main supervisor Martin Andersson for your patience and critical eye and my second supervisor Erik Green for your enthusiasm and intellectual guidance. You two kept me on the right track all these years. Thank you also to my two patient final seminar discussants Anders Ögren and Morten Jerven, and Astrid Kander, Director of PhD Studies, for your insightful comments. I have benefitted greatly from the laughs, assistance and exchanges with all other colleagues at the Department of Economic History. Thank you particularly Andrés (and Heidi) for your support and friendship; Mesfin (and Azeb) for your wisdom and life story; Hana (and Tobias) for your humour and shine; Olga for your generosity and collaboration; and Thor for your respect and wizardry. A big thank you also to the rest of the ‘development group’ – Christer, Ellen, Emelie, Igor, Jeanne, Jutta, Maria, Montse, Prince, Sam, Sascha and Tobias – for providing such a welcoming and stimulating research environment.

The African Economic History Network and particularly its Annual Meetings provided an invaluable external context for my work. I received great help from the staff at the School of Economics and Management Library and the Archives Nationales d’Outre-Mer in Aix-en-Provence.

And how could I have done without all the family and friends who kept asking me when I would finally finish the thesis? Dear mom and dad, you show that it is possible to produce a thesis at a rather mature age. Dear brother, you show that is possible to do something entirely different. Dear Leonard and Malcolm, big hugs for constantly pulling me back to the real life. Lastly, dearest, loveliest Magdalena! You must allow me to tell you how ardently I admire and love you. I am indeed a man of good fortune.

List of papers

- I Andersson, Jens (2017). Long-Term Dynamics of the State in Francophone West Africa: Fiscal Capacity Pathways 1850–2010. *Economic History of Developing Regions*, Vol. 32, Iss. 1, 37–70.
- II Andersson, Jens and Volha Lazuka. Long-term Drivers of Taxation in Francophone West Africa 1893–2010. *Unpublished manuscript*.
- III Andersson, Jens. Tax Stabilisation, Trade and Political Transitions in Francophone West Africa over 120 years. *Unpublished manuscript*.
- IV Andersson, Jens and Martin Andersson. Beyond Miracle and Malaise. Social Capability in Côte d’Ivoire and Senegal during the Development Era 1930–1980. *Unpublished manuscript*.

Introduction

The importance of understanding the historical development of the state lies in its central role in modern society, as was noted by John Stuart Mill in the middle of the 19th century: “*In attempting to enumerate the necessary functions of government, we find them to be considerably more multifarious than most people are at first aware of*” (Mill 1909, p. 796). During the 20th century, the state has undergone a remarkable expansion both in functions and size to represent almost half of total Gross Domestic Product in some European countries. It is widely recognised that the state plays a vital role in the development process as protector of rule of law, provider of public goods and promoter of economic activity (World Bank 1997; North et al. 2009; Aghion & Roulet 2014; Bardhan 2016). One recent expression of this is the expectation that governments should take ownership and finance the implementation of the Sustainable Development Goals, which taken together represent a formidable agenda for both state and the rest of society in the social, economic and environmental domains.

It is, however, a well-known fact that there is great variation in the ability of states to contribute to sustainable development. Sub-Saharan Africa¹ usually comes last in cross-country governance rankings and it seems as if there has been little overall improvement in the effectiveness of government on the continent in recent decades despite democratisation and strong growth performance (Figure 1). This has done little to improve the long-lasting image of African states as deeply dysfunctional and even lacking ‘empirical statehood’ that emerged after independence around the 1960s (Dumont 1962; Jackson & Rosberg 1982; van de Walle 2001). Yet, such generalisations do not acknowledge the diversity in state development on the continent (Mkandawire 2001) nor the dynamic nature of African economic and political history (Bayart 1989; Cooper 2002; Austin 2008b; Jerven 2010; Young 2012). Figure 2 displays this variation in governance and development between African countries. The question then is not merely why African states are weak, but also how to account for variations over time and space?

¹ ‘Sub-Saharan Africa’ and ‘Africa’ will be used interchangeably in the text to enhance readability.

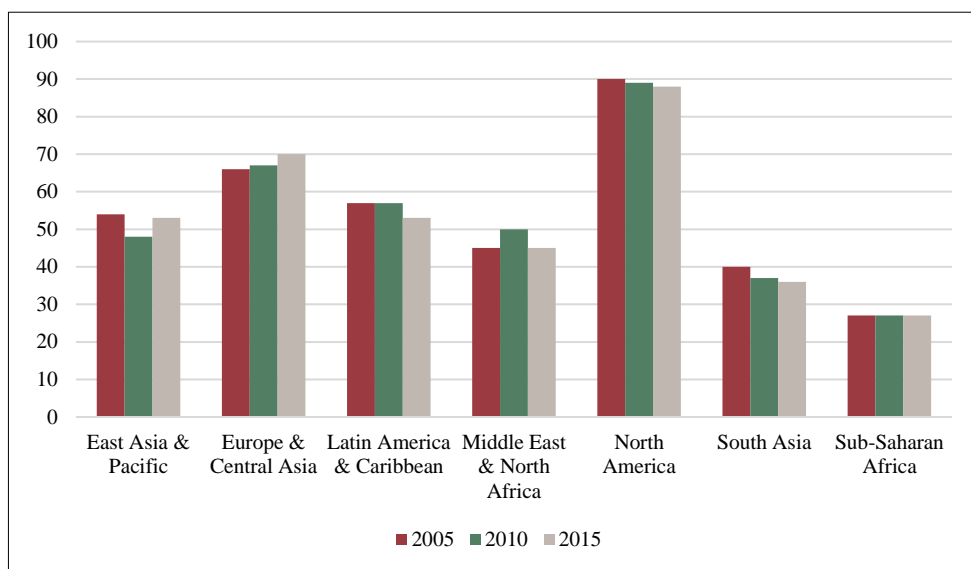


Figure 1 Government effectiveness ranking by region

Source: Worldwide Governance Indicators. Note: The figure is based on the rank of country among all countries in the world for individual years. ‘0’ corresponds to lowest rank and ‘100’ corresponds to highest rank. Government effectiveness captures perceptions of the quality of public services, civil service and policy implementation.

This thesis addresses that question by proposing possibly the first systematic quantitative investigation of the long-term development of modern states in Sub-Saharan Africa. This is done by measuring and analysing the dynamic history of tax revenue, as a key measure of the capacity of the state, and development in four countries in francophone West Africa – Benin, Côte d’Ivoire, Niger and Senegal. This approach contrasts with that of previous quantitative studies of state capacity in Africa by bridging the colonial and the independent periods and taking issue with static generalisations and typologies about African states. The thesis applies both historical and econometric methods to describe and assess various economic and political explanations to long-term state development in the West African context. In this way, the thesis makes a historically and empirically grounded contribution to our understanding of current levels of state capacity and development in francophone West Africa.

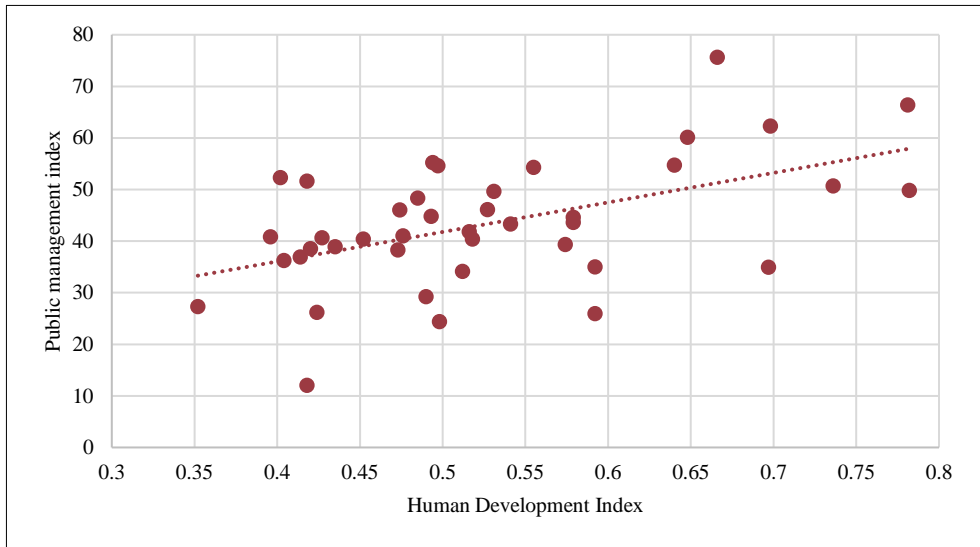


Figure 2 Public management and human development in Sub-Saharan Africa 2015

Source: Mo Ibrahim Foundation Ibrahim Index of African Governance for 2015 (a high score means better public management) and UNDP Human Development Data for 2015 (a high score means higher human development).

The approach is part of a long-standing tradition that investigates the administrative side of the state, as opposed to political regimes, which have traditionally been more in focus in state studies (Wilson 1887; Soifer 2008; Fukuyama 2013; Besley & Persson 2014a). The capacity of the state is central for its ability to formulate and enforce relevant policies to the benefit of society at large. An extensive literature has been produced on African states since the ground-breaking work of Fortes and Evans-Pritchard (1940), including several important contributions in recent decades (e.g. Lonsdale 1981; Young 1982; 1994; 2012; Englebort 2000; van de Walle 2001; Herbst 2014; Englebort & Dunn 2013). There were also some early path-breaking studies of the economic history of Sub-Saharan Africa (e.g. Hopkins 1973; Manning 1982; Austen 1987), but the interest of economic historians in African history declined in the 1980s amidst a worsening of the continent’s economic performance and the rising hegemony of neo-classical economic thinking and post-modernism (Hopkins 2009). Since the 2000s there has been a resurgent interest in Africa’s past underpinned by democratisation and improved economic performance on the continent, but the literature on African states is still largely compartmentalised

between time-periods.² Few if any studies of long-term state capacity have been produced so far for Sub-Saharan Africa, which means that the historical dynamism of modern African states has not been fully demonstrated and understood (see e.g. Johnson & Koyama 2017).

In contrast, the literature on state development in Europe includes a large body of both quantitative and qualitative historical state studies (e.g. Tilly 1992; Webber & Wildavsky 1985; Dincecco 2011; Mann 2012; Karaman & Pamuk 2013; Hough & Grier 2015). There are divergent views among Africanist scholars over the extent to which European historical experiences are relevant also for state development in Africa or whether African state development is unique (Osafa-Kwaako & Robinson 2013). The lack of quantitative work on historical state development in Africa makes it difficult to test empirically the different arguments featuring in this debate.

The contribution of this thesis is to fill the quantitative gap and analyse some of the drivers of state development proposed in the previous literature within the West African context. As such, the thesis is part of a recent wave of African economic history studies that relies on newly collected data to put a spotlight on the dynamic long-term development of Sub-Saharan Africa (Hopkins 2009; Jerven et al. 2012; Cogneau 2016). Within this literature, there have been great advances in the study of colonial taxation as a central entry-point to understanding the capacity of colonial states (notably Frankema 2010; 2011; Gardner 2013; Frankema & van Waijenburg 2014). In parallel, the study of modern tax systems and state development in Africa and the developing world more widely has intensified (e.g. Bräutigam 2008; Keen 2012; Mansour 2014; Lange 2015). However, while some studies have established a connection between the colonial period and contemporary performance (Mkandawire 2010; Feger & Asafu-Adjaye 2014; Broms 2017), historical accounts that explore the long-term dynamics of state capacity in Africa are still in the making. This thesis contributes to filling that gap in the literature.

Aim and contribution

The overall aim of this thesis is to contribute to our understanding of the historical dynamics of modern state development in Sub-Saharan Africa during the long 20th century. This is done by applying a comparative historical approach to the study of the long-term development of tax revenue in four countries in francophone West Africa – Benin, Côte d’Ivoire, Niger and Senegal – between 1850 and 2010. Tax

² Notable exceptions include the theoretical approach of Herbst (2014) and the very useful literature overview of Englebert and Dunn (2013) that both provide accounts of state development in Sub-Saharan Africa that bridge the historical, colonial and contemporary periods.

revenue is used as an indicator of state capacity during the development process, as is common in historical studies of the state.³

The first objective of the thesis is to investigate empirically the historical development of state capacity in the four West African countries to get a grasp at variations over time and between the countries. To the extent possible generalisations on the character of African states, such as neo-patrimonialism, and typologies, e.g. non-settler/settler colonies, are not used in the analysis, since they tend to be static and blunt. This responds to the call by Bayart (1989) to acknowledge the historicity of individual African states and how they were formed by an interaction between local and external factors.⁴ The specific questions that guide this part of the thesis are:

- What has been the long-term evolution of tax revenue in the four countries?
- What were the periods of continuity and change, growth and decline and how do they match common periodisations in the literature on African economic history?
- Which were the central differences between the countries at various points in time?

The second objective of the thesis is to understand the factors that drive the historical trajectories of state capacity that are observed for the four countries. Here the thesis engages with the central theories and explanations to the development of historical state capacity that have been proposed and tested both in the historical and contemporary literature on state capacity and taxation. The basic premise is that African countries should be studied within the same analytical frameworks as other regions, but that differences in context must be acknowledged. In addition, it is recognised that the state is embedded in a dynamic development process that is cumulative and multi-causal (Besley & Persson 2014a). Ultimately, this approach should help us understand and explain processes shaping the capacity of African states today. The specific questions that guide this part of the thesis are:

- What historical, economic, political, social and external factors can be shown to be associated with tax revenue, and by implication explain variations in state capacity between the four countries?
- How can the long-term evolution of tax revenue be understood in relation to wider development processes?

³ Taxation is a measure of the *fiscal capacity* of the state. Non-fiscal dimensions of the state and its capacity are discussed in the next section.

⁴ “*L’État en Afrique repose sur des fondements autochtones et sur un processus de réappropriation des institutions d’origine coloniale qui en garantissent l’historicité propre.*” (Bayart 1989, p. 317)

- Why have the studied countries not been able to build up strong states, without becoming failed states and what does this tell us about long-term development processes in Africa?

The thesis explores empirical approaches for studying historical state capacity and development in a data constrained environment. The inspiration comes primarily from the wave of new African economic history mentioned in the introduction and the rapidly growing literature on colonial taxation that is being published as this thesis is being written (notably Frankema & van Waijenburg 2014). However, this thesis expands on current approaches in several ways. First, it bridges the colonial and independent periods to covering a longer time-period and allowing it to engage more clearly with current development debates. Second, it has a broader theoretical base as it draws both on previous work on historical European states as well as the literature on contemporary taxation in Africa and developing countries more widely. Third, it utilises a more diverse set of measures of tax revenue, gives more detail and puts taxation in a broader development context. Fourth, it applies econometric techniques made possible by the level of detail of the data that has been compiled for the four countries during the thesis work. Lastly, it deals with francophone West Africa, which is currently comparatively under-studied in the English-speaking literature. It is important to note that broader comparative studies on tax revenue and public spending in francophone West Africa are on-going elsewhere but are still work in progress (e.g. Cogneau et al. 2016).

The specific contributions of the thesis are to:

- Present and analyse long-term patterns of taxation and development in Benin, Côte d'Ivoire, Niger and Senegal during the long 20th century, thus displaying the unique historical trajectories of these countries and putting the contemporary performance of these countries in a historical perspective;
- Assess economic, political and social explanations of state and taxation in the West African context in the long-run in relation to the historical narratives of European states and the contemporary economic and political literature on taxation and state capacity;
- Add to the historiography of francophone West African states, which are relatively understudied in the recent English-speaking literature, by contributing long-term quantitative and economic analysis of state capacity to existing studies;
- Explore approaches and methods in relation to taxation, state capacity, and development that can be used to analyse the underlying long-term dynamics and interactions of state and society and enhance our understanding of the long-term development process; and

- At least indirectly, provide the historical background for policy-makers in the four countries and elsewhere in their considerations on the different options and potential to increase tax revenue to finance development objectives.

The four countries that are represented here together make up an exciting laboratory for historical study. The choice of countries is motivated by the way they share institutional characteristics, while displaying significant diversity. First, the four countries contrast the trajectories of Côte d'Ivoire and Senegal, currently two of Africa's fastest growing economies, and Benin and Niger, two poorer countries that both underwent democratic transitions in the 1990s. The development experiences of these four countries have varied significantly both between the countries and over time. This diversity comes from variation in geography, population patterns and development policies that, importantly for their economic development, determined the relative success of the main cash crops and other export commodities. Second, the four countries share a common French institutional heritage. They were colonised by France around the same time and became part of the federation of French West Africa. After independence they remained in close monetary, economic, political, military and technical relationships with France and between themselves as part of the West African Economic and Monetary Union and the Economic Community of West African States. There are thus several historical and institutional variables that can be controlled for when comparing the four countries. Third, the political and economic development of West Africa has been well-researched, thus providing rich historical material, but there has been less work on the long-term development of modern West African state structures and tax systems.

List of contributions: co-authored papers

Paper II is co-authored with Volha Lazuka. The author of this thesis was responsible for framing the paper, the review of previous literature, theory and data, while Volha designed and performed the statistical analyses and assisted in developing the idea of the paper and interpreting the results.

Paper IV is co-authored with Martin Andersson. The author of this thesis was responsible for the empirical section and contributed to framing the paper and operationalising the theoretical framework that was developed by Martin.

The modern state and its capacity

To understand modern state development in Africa we need to begin with reviewing the previous literature on the state more generally. This section thus gives an introduction to the modern state and its capacity, after which it discusses the main explanations to historical state development. This review of the theoretical and empirical state literature sets the stage for the development of the analytical framework for the thesis.

Introducing the modern state

Most scholars would agree that the modern state is a relatively recent phenomenon in history. Fully modern states emerged in Western Europe only some 300 years ago as the outcome of a long process of state expansion that started with the Roman Empire (Lange 2015; Hough & Grier 2015). This Western European state model began to spread to other parts of the world in the 16th and 17th centuries, and in the 19th century it reached out to nearly all parts of the globe (Badie 1992; Lange 2015). It is, however, important to note that most people in history lived in state-less societies (Mann 2012, p. xv) or in traditional states that started to develop in the Middle East and Asia together with the rise of agriculture some 8,000–10,000 years ago (Tilly 1992, p. 2). Traditional states came in many forms, but lacked the features associated with modern state structures (Pierson 2010, p. 31).

There is no simple definition of the modern state, since it is such a complex phenomenon. Max Weber proposed a definition based on the means of the state, which in his view was the monopoly of the legitimate use of physical force in the enforcement of order. This definition, which focuses on the punitive capacity of states, has come to dominate the state literature. We will see that war-making is considered one of the main explanations to the rise of modern states. Modern states have of course many other features beyond monopoly control of the means of violence, including territoriality, sovereignty, constitutionality, impersonal power, the public bureaucracy, authority/legitimacy, citizenship and taxation (Pierson 2010, p. 6ff). Another characteristic of contemporary states is the coordinating or transformative role in pursuing economic and social goals (Evans & Heller 2015). States can thus be studied from a range of perspectives, but the focus in this thesis is on the capacity of the state to implement and enforce policies.

State capacity

As already mentioned the importance of the enforcement capacity of the state was recognised early on when scholarly attention moved from political regimes to also include the administrative side of the state (Wilson 1887). The state capacity approach is based on a realisation that institutions, laws and policies are ineffectual without an administration with the organisational capacity to execute policy choices (e.g. assembling an army, collecting taxes or dispensing justice), monitor behaviour and punishing deviators (Greif 2008). An advantage of the state capacity perspective on the state is that it can be applied regardless of the political regime, given that there is an ambiguous relationship between political regime and development outcomes (Fukuyama 2013).

The study of public administration has over time evolved into a whole academic field of its own (see overviews in Peters 2010; Raadschelders 2011), but the conceptual development of state capacity was pioneered in the 1960s and 1970s as scholars of political development started exploring the capacity of political systems to adapt and survive (Martinussen 1997, p. 167). Highly influential has also been Michael Mann's concept of 'infrastructural power' that he defined as "...*the capacity of the state actually to penetrate civil society and to implement logistically political decisions throughout the realm*" (Mann 1984). About the same time, the attention was turned to explaining the differences between high-performing East Asian state and African, through concepts such as developmental states (Evans 1989). For example, the World Bank recognised the importance of state capacity for supporting the development process in its assessment of the East Asian 'miracle' (World Bank 1993).

In an early contribution Almond (1965) identified five types of state capacity:

- 1) *The extractive capacity*. The ability to extract physical and human resources from society and mobilise them for particular purposes;
- 2) *The regulative capacity*. The ability to regulate and control the behaviour of individuals and groups;
- 3) *The distributive capacity*. The ability to allocate goods, services, status and other kinds of opportunity in society, and at the same time secure support from sufficient parts of the population;
- 4) *The symbolic capacity*. The symbolic means of creating support for the nation and its government; and
- 5) *The responsive capacity*. The ability to react adequately to inputs through decisions and actions.

More recently, Timothy Besley and Torsten Persson have integrated state capacity (focusing on the first three types of state capacity in Almond's list that they label fiscal, legal, and collective capacity respectively) with the study of economic and political development. Besley and Persson (2014a) view the development of state capacity as an investment problem that should be targeted toward the highest social return. They identify a two-way relationship between state capacity and income as growth provides a boost to investments in state capacity, which in turn supports growth through legislation and provision of public goods, and complementarities between different forms of state capacity. Political institutions matter since the way preferences are aggregated and power distributed are important determinants of investments in state capacity. In this model cohesive political institutions, common interests and political stability are likely to increase investments in state capacity.

State capacity is an attractive concept, but is easier to conceptualise than to operationalise (Soifer 2008). Almond (1965) was careful to point out that his idea of capacity corresponds to a performance measure that needs to be separated from the actual ability of institutions and agencies charged with enforcement and implementation. However, since it is difficult to measure such capacity directly, it is necessary to empirically rely on proxies such as tax revenue extraction or public spending. The sociologist Michael Mann used these measures in his work on European history, arguing that revenue data is an indicator of the autonomy of the central state from other actors, while state expenditure reveals state functions (Soifer 2008). In fact, taxation has consistently been used as a measure of the general development of the state in historical and other studies and has of late emerged as a key measure of state capacity (Fukuyama 2013; Johnson & Koyama 2017).

Theoretical perspectives on the state

Before reviewing the most common explanations to state development, it is important to consider their deeper theoretical roots. The main reason is that the role of the state in society is contested and debates easily become ideological and dependent on the perspectives of different authors. Three central approaches to state theory provides a good theoretical foundation for the rest of the discussion in this section – the Marxist, neo-Weberian and liberal traditions (Levi 1988, p. 185ff; vom Hau 2015).

The Marxist tradition views the state as the product of the mode of production and an instrument of the dominant economic class. This puts the focus on the material foundations that shape the state through economic interests, socioeconomic positions and power structures (Levi 1988, p. 186). Importantly, this points more generally to the importance of considering the relationship between the state and society through its economic, social and political structures. The neo-Weberian

tradition pays homage to Marx, but views the state as an autonomous organisation that makes collectively binding decisions. The focus of analysis is on state-society relations and the capacity of the state (vom Hau 2015). This tradition encompasses the purely historical approaches represented by Charles Tilly and Michael Mann, but also the historical-institutionalism of scholars such as Peter Evans (1995) and his studies of contemporary development states.

Lastly, the liberal tradition features a contractual view of the state as being the site of interaction among powerful individuals and groups (akin to the Marxist view). State actions are the outcome of negotiations between elites and their ability to make credible threats to avoid non-compliance. This view is usually sceptical of the state and wants to limit its power (vom Hau 2015). Some scholars in this tradition have adopted what Lindert (2004) memorably calls a “cynical” view of the state and fills it with self-enriching bureaucrats that poses a threat to liberty and democracy. More moderate representatives, such as Levi (1988) and Douglas North et al. (2009), essentially offer a political economy approach to the state, which gives important insights into the actors and mechanisms that drive state development.

Together, the three approaches contribute important elements to form a holistic view of the state. They are all concerned with the relationship between the state and society and how that relationship evolves through history. They differ in the assumptions about this relationship and on what elements therein that is in focus. The Marxist perspective centres on economic and social structures, the neo-Weberian perspective on the historical relationship between the capacity of the state and society and the liberal perspective on the bargaining between various stakeholders that shapes state development. In short, they appear as both overlapping and complementary, and together provide a rich tool for the historical analysis of the state. This thesis has taken most inspiration from the neo-Weberian historical approaches that focus on the evolution of the historical capacity of the state, commonly measured through taxation, but the other two perspectives are helpful for understanding how state capacity interacts with social, economic and political developments. These interactions are further discussed in the next section, but before that we now turn to the main explanations to the historical development of states.

Historical explanations to state development

Reviewing the main historical explanations to state development is important to explore which factors that are most suited for populating the analytical framework of this thesis. Despite the rich literature on Sub-Saharan African states what we know about modern state development is to a large degree shaped by the Western European historical experience, which is where modern states first arose. This

process was, however, far from uniform (Tilly 1992; Karaman & Pamuk 2013). Figure 3 illustrates this by tracking tax revenue, showing how first the Netherlands and then England took a lead in tax collection, with France, Prussia and Sweden subsequently catching up. Building on the broader theoretical perspectives on the state discussed in the previous section, several explanations have been proposed and tested to account for these differences in state development between countries. The focus here is on the main explanations related to the historical capacity of states that also can be fruitfully tested in quantitative longitudinal studies. It is also important to note that the categories that follow are overlapping. For example, geography, by many considered a fundamental explanation to all sorts of development outcomes, does change over time and interact with economic development in different ways (Rodrik 2003).

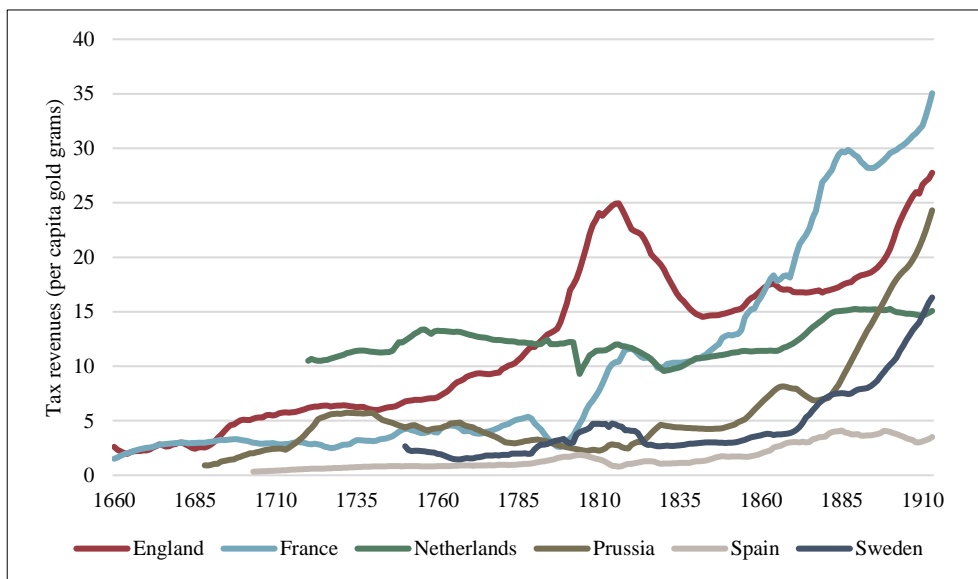


Figure 3 Tax revenues collected by European governments 1650-1913

Source: Dincecco (2011). Note: Values are 10-year rolling averages.

Economic development and trade

Economic development and the expansion of international trade are generally considered central explanations to the growth of states. The Marxist and institutional traditions emphasise the importance of broader economic accumulation and structures for state development. In historical Europe, the expansion of long-

distance trade and the market economy fueled capitalism and the growth of cities with new social groups (Tilly 1992). Centralised state structures were favoured as the market economy expanded and the need for protection of property rights increased (North & Thomas 1973). The dissolution of feudalism also fostered central monarchies that took over the revenue extracting power from the local aristocracy (Karaman & Pamuk 2013).

The neo-Weberian perspective also posits a clear positive association between the capacity of modern states and economic development, as higher incomes provide more resources to invest in state capacity, citizens demand more government goods and service, and more developed economies have higher returns to investment in state capacity (Besley & Persson 2014a). In contrast, at least some strands of the liberal tradition (and mainstream economic theory) emphasise the negative effects of state growth on the economy; how the state crowds out the market, create inefficiencies and lower growth prospects (Levi 1988). This may be particularly true for developing countries with large, inefficient and corrupt state structures (Burgess & Stern 1993). Yet, there is a clear positive empirical relationship between economic development and state capacity both historically and across contemporary countries (Besley & Persson 2013).

Warfare

Following Max Weber, another central explanation for the expansion of European states is that military competition promoted fiscal innovations that enabled states to raise more taxes (Tilly 1992; Dincecco & Prado 2012). This is said to have produced a more diverse and robust state system in Europe compared to e.g. centralised China (Ko et al. 2016). The argument has also been applied to contemporary states, with the growth of the British state during the Second World War as the main case, but the wider empirical basis for such a view appears weak (Durevall & Henrekson 2011). In developing countries there have been less inter-state warfare, but instead high degrees of internal conflict and even state failure, which negatively affect the capacity of states to raise revenue (Moore 2008). This relationship goes both ways, conflict may reduce state capacity, but weak states are also more prone to conflict (Rudolfson 2017).

Geography

Geographic arguments for state development have old roots. Roman writers attributed Rome's rise to the physical environment of Rome and Italy (Garnsey & Saller 1987, p. 5). Geography is also a central explanation to the rise and evolution of modern states in Europe as trade was fostered by geographic differentiation within Europe and trans-Atlantic access to the resources and markets of the New World (North & Thomas 1973; Pomeranz 2000). A classic argument is that the accumulation of surpluses from production and trade fostered cities and centralised

states depended on a favourable local natural environment, in the form of access to communications and the ability to produce key agricultural outputs necessary to support large populations (Pirenne 1946). Giving more nuance to this idea, Abramson (2017) shows econometrically that in areas with high capacity to grow wheat the flourishing of European medieval cities led to political fragmentation, while more centralised states emerged in peripheral areas.

Political institutions

A significant contribution of the liberal school is to point to the political economy of state development and in particular how it is determined by the relationship between the ruler and domestic elites (Levi 1988; North et al. 2009). The political regime – democracy or authoritarianism – shape this relationship, but the outcome is ambiguous and depends *inter alia* on whether the ruler and elites are cooperating or in conflict (Karaman & Pamuk 2013). An additional challenge when analysing political institutions in developing countries is that there are few stable democracies and institutions that carry the same name may function in different ways (Bräutigam 2008). There is thus an ambiguous relationship between political institutions and state capacity. Rather than the political regime, the balance between state autonomy and societal embeddedness has been proposed as a measure of successful states following the example of the ‘development states’ in contemporary Korea and Taiwan (Evans & Heller 2015).

Developmental role of the state

Another driver of state development comes from the way the state promotes economic and social objectives. Modern states have historically been actively engaged in overcoming economic backwardness and enhancing competitiveness through industrial and trade policies and protecting the poor through welfare policies (Gerschenkron 1962; Reinert 1995; Lindert 2004; Bardhan 2016). In recent decades when the role of the state in the development process is again in focus the international context has changed, as globalisation and trade liberalisation constrain the policy space of states. Rodrik (2011) calls this new situation a ‘trilemma’ in which hyper-globalisation, the nation state and democracy cannot coexist. Additionally, countries have different preferences regarding the mix of state-led and market-based solutions that is appropriate for their economic and social objectives (Martinussen 1997, ch 18). This has led to great diversity in size and function among modern states. So, while more active states require higher capacity to finance and implement their economic and social policies, the relationship is not linear.

Isomorphism

A last explanation focuses on the tendency of state structures to converge. It emanates from sociological institutionalism and is less clearly linked to the three

theoretical perspectives mentioned above. The foundational contribution is DiMaggio and Powell (1983) who propose three so-called isomorphic processes:

- Coercive processes – formal and informal pressures applied on organisations by other organisations upon which they are dependent and by cultural expectations in the society within which organisations function;
- Mimetic processes – when organisations intentionally or unintentionally adopt the model of other organisations, as a response to uncertainty in goals, technologies or the external environment; and
- Normative pressures – resulting from professionalisation in relation both to formal education and professional networks.

Isomorphism between states has been a persistent factor throughout Western history and has taken on increasing force in developing countries, as poor and peripheral countries import Western state models (Badie 1992; Meyer et al. 1997). While states have always been copying from each other, it is also important to note that there are also important contextual factors that foster divergence instead of convergence (Beckert 2010). Problems of mismatch may arise when the imported models are not adapted to the local context, are resisted or are introduced for legitimizing purposes but not enforced (Rodrik 2008; Andrews et al. 2017).

Discussion

This section has briefly introduced some perspectives on the modern states. We saw that state capacity is considered central for the ability of the state to enforce its priorities and interact with society. Taxation is used in both historical and contemporary studies as a convenient empirical proxy for state capacity. The state is not only a complex study object, it also plays a multi-faceted role in society as shown by the three theoretical approaches discussed in this Introduction. When combined these approaches give a rich understanding of the mechanisms involved. On this basis, several explanations to the historical development of states and their capacity were identified, namely economic development, geography, war, political institutions, the developmental role of the state and isomorphism. These broader explanations also reappear in different variants in the taxation and development literature (Bräutigam 2008; Besley & Persson 2013).

As we saw these explanations together constitute multiple and overlapping drivers to the state that tend to ‘cluster’ by interacting in-between and with the development of the state itself (Karaman & Pamuk 2013; Besley & Persson 2014b). This poses a challenge for quantitative studies and implies that instead of searching for fundamental or mono-causal explanations it seems important to study state development as part of cumulative processes over time. This kind of literature has

so far been dominated by the study of the European experience, which thus serves as a natural point of departure for studying African state development, while considering the differences in context due to temporal and geographic remoteness (see Tilly 1992, p. 16). These observations from the previous literature have provided a starting point for choosing the analytical framework of this thesis and a set of widely recognised explanations to the state that can potentially populate that framework. We now turn to a review of the literature on historical state development in (West) African states with a view to more fully identify patterns and more specific drivers that can be compared to the historical Western European experience.

Historical state development in West Africa

The literature on state development in Africa has tended to be influenced by the perception about Africa that prevailed when it was written, which has led to sometimes highly negative portrayals of African states (Lonsdale 1981). This has continued until this day as the reports about Africa ‘rising’ or ‘reeling’ testify. Hence, there is merit in going beyond the short-term and reiterate the wake-up call of Bayart (1989) for proper recognition of the historicity of African states. One challenge in taking such a perspective is that the literature on state development in West Africa tends to treat the pre-colonial, colonial and post-colonial periods separately (and sometimes the links in-between). While this compartmentalisation risks obscuring the continuities and changes between time-periods, it will for convenience be followed in this section that provides a brief overview of the very rich literature African states with a focus on West Africa.⁵ The section serves the dual purpose of providing a broader historical background to the rest of the thesis and reviewing some influential perspectives on African states.

Historical states

It is by now widely recognised that there were highly advanced historical states in West Africa (Crowder 1968, p. 13). Fortes and Evans-Pritchard (1940) distinguished between two main types of traditional African political systems; the ‘primitive state’, with centralized authority and administration, and lineage based ‘stateless society’ that lacked government, a basic distinction that has lived on even though they are now considered extremes on a continuum (Engleburt & Dunn 2013, p. 18). It has been asserted that centralized states emerged later in Africa than in

⁵ It is sometimes quite difficult to separate the literature on Sub-Saharan Africa from that on West Africa, why this distinction is somewhat artificial in what follows.

other parts of the world (Acemoglu & Robinson 2010; Osafo-Kwaako & Robinson 2013), but Africa does not seem to have lagged the Americas and Oceania in terms of early urbanisation or state antiquity (Zeleva 1993, p. 76; Ehret 2014) (Table 1). At the eve of the colonial scramble in the 19th century, there was an intensification of state activities in West Africa, where some of the most developed states included the Sokoto Caliphate in today’s Northern Nigeria, the Ashanti in today’s Ghana and Dahomey on the coast in today’s Benin (Manning 1982; Austin 2004, p. 20; Englebert & Dunn 2013, p. 20). It also seems clear that the West African states did not develop into modern states in the Western European sense before the colonial period. Those states were different from their European counterparts in several ways: i) they lacked permanent impersonal administration, even though states such as Ashanti displayed high levels of bureaucratic development; ii) they were founded on patron-client relationships; iii) authority was held over territory rather than people; iv) kinship and lineage were significant factors; and v) there was a connection between temporal and spiritual authority (Englebert & Dunn 2013, p. 20–21).

Table 1 Index of State Antiquity per region

Region	State antiquity
Europe	0.79
Asia	0.79
Middle East & North Africa	0.64
Sub-Saharan Africa	0.32
Latin America/Caribbean	0.30
North America	0.20
Oceania	0.16
World	0.41

Source: Bockstette et al. (2002). Note: Regional averages of the *statehist5* variable (weighed by 1960 population). The index can vary between 0 (low state antiquity) and 1 (high state antiquity).

Some scholars use the ‘European’ explanations reviewed above to understand the patterns of historical state development in Africa. A prominent representative is Herbst (2014), who argues that Africa’s adverse geography, climate and disease environment have been detrimental to population growth, long-distance trade and state building. Low African population densities made it costly for rulers to control territories, why they resorted to controlling people at the centre. Since peripheral areas were left unattended, borders were fungible and subjugated people had the opportunity to move, ‘exit’, if they were not content. Herbst also notes the relative

absence of historical inter-state war in Africa and argues that this may have obstructed state development on the continent.

Several counter-arguments can be made to Herbst's views. First, while geographic factors remain central explanations to modern state development in Africa, given that they have largely influenced social structures and production, it is important to recognise that both geographic factors and population patterns have shifted over time (Austin 2008b). Second, both trans-national and regional trade were important drivers of state developments in West Africa, as exemplified by the impact of the trans-Saharan and European trade on Sudanese and coastal states (Hopkins 1973, p. 85ff; Bates 1983; Austen 1987; Davidson 1998, p. 13; Fenske 2014).⁶ Third, war and conquest were historical drivers of state development also in West Africa (Englebert & Dunn 2013, p. 19), but arguably there were few invasions from outside West Africa (Davidson 1998, p. 133). Islamic conquest played a role, but its greatest impact on state development occurred only in the 18th and 19th centuries when waves of holy war swept the region (Crowder 1968, p. 31ff; Lonsdale 1981, p. 174; Levtzion & Pouwels 2000).

Other scholars downplay the influence of European explanations on state development in Africa. Instead, they emphasise specific factors such as Africa's unique social structure (Fortes & Evans-Pritchard 1940; McIntosh 1999; Osafo-Kwaako & Robinson 2013). Acemoglu and Robinson (2010) argue that state development in Africa was hampered by the persistence of absolutist and patrimonial institutions that interacted in a perverse way with shocks such as slavery and colonialism. There are, however, significant problems with these kinds of institutional explanations and with the incomplete way they tend to treat issues with the definitions and measures of institutions, the mechanisms of persistence and the origin of institutions (Engerman & Sokoloff 2006; Austin 2008a; Cogneau & Dupraz 2015).

There has been some debate regarding the increased warfare and competition over the control of trade that is evident among West African states during the 19th century. In some accounts this has been interpreted as a crisis period (Davidson 1998, p. 117; Hopkins 1973, p. 124), but it has also been considered a state development process akin to the way trade formed a merchant class that challenged established elites in North-Western Europe (Lonsdale 1981, p. 180). Herbst (2014, p. 50–51, 57) attributes this state expansion to local forces, international trade and the spread of the gun. Without colonisation one can hypothesise that the West African state system would have continued to develop and modernise, even though there were internal constraints to state expansion, such as a weak resource base

⁶ The so-called substantivists disputed that market principles had penetrated African societies (see e.g. the critique of Dalton 1976 of Hopkins 1973).

(Reid 2014) and high external costs of labour caused by dependency on slaves rather than free labour in the major states Asante and Sokoto (Austin 2004). However, whatever fundamental changes in state practices that may have been sparked during this period they were effectively thwarted by colonialism, to which we now turn

Colonialism and its impact

As already mentioned, in the global historiography of the state the colonial expansion in Africa has been considered part of the third phase of state formation, which was different from previous phases in several ways (Lange 2015). First, when it occurred in the second half of the nineteenth century industrialisation and globalisation were well under way in contrast to earlier phases. Second, the European powers were widely superior to the existing African states in terms of administrative capabilities, technology and firepower. Third, the expansion was made in a context of competition between colonisers, particularly French and British, where effective occupation was the ruling principle decided at the Berlin Conference in 1885.

The state structures that were introduced in Sub-Saharan Africa with colonisation were based on metropolitan templates, but adapted to the colonial situation and local contexts. The colonial states were fundamentally authoritarian and characterised by sometimes ruthless extraction, forced labour, racism and monopolisation of the production of meaning and culture (Young 1994). There was limited colonial settlement in the West Africa, in contrast to East Africa or the Spanish colonies in Latin America, which meant that few Europeans – the thin white line – were ruling large local populations (Richens 2009). This could only work by adopting indirect rule, i.e. developing collaboration with local elites as intermediaries between colonisers and local populations.

It is sometimes held that the French generally adopted a more direct rule than the British (Crowder 1968). The local French administrators are said to have been more directly involved in local administration and appointed local agents to serve as intermediaries with local populations, while the British administrators were more ‘aloof’ and relied on indirect administration via existing local chiefs. Other differences between French and British styles of colonisation have also been emphasised. The French grouped their Western and Central African territories into federations, while the British colonies remained independent. French ideas about assimilation also allowed for greater integration of a select group of Africans into French cultural, political and administrative life than in the case of the more distant Britain. The French used forced labour to a higher degree than the British. And of course, French colonial institutions were mirrored on those in France based on civil

law as opposed to British common law, which some scholars argue influenced later development trajectories (La Porta et al. 2008).

However, it seems as if the distinction between indirect and direct rule have been exaggerated and that local conditions generated administrative systems that were largely ad-hoc in both British and French colonies. Such contextual factors included the preferences of individual administrators, the degree of militarisation of the conquest, the type of pre-existing political regime, and the degree of local resistance (Crowder 1968; Hargreaves 1974; Bush & Maltby 2004; Whatley 2014). Non-violent resistance to colonisation took a variety of forms (Le Vine 2004, p. 51). It has also been argued that coastal communities and many Islamic communities were more collaborative than people in the interior (Afigbo 1974; Levzion & Pouwels 2000). Huillery (2011) shows econometrically for colonial French West Africa that the French colonisers tended to settle in richer and less hostile areas. In contrast to this emphasis on political factors, the recent literature on colonial taxation has also demonstrated how economic structures contributed to shaping colonies states and their fiscal systems. Colonies with higher economic potential, as in the West African commodity exporting colonies, could tax more and came to rely more on trade taxes than in East Africa (Frankema & van Waijenburg 2014; Cogneau et al. 2016). The identity of the colonising power thus seems to have mattered less for the colonial tax system than previously believed.

The overall impact of the colonial period and its significance for later developments in Africa have been widely debated. Young (1994) famously labels the colonial state the *Bula Matari* or ‘crusher of rocks’. He writes:

The colonial state in Africa lasted in most instances less than a century – a mere moment in historical time. Yet it totally reordered political space, societal hierarchies and cleavages, and modes of economic production. Its territorial grid ... determined the state units that gained sovereignty and came to form the present system of African polities (pp. 9–10)

The view that the colonial period had significant impact finds empirical support in the institutional literature. In an influential study (going beyond Africa) Acemoglu et al. (2001) find econometrically that the disease environment influenced the number of European colonial settlers, which in turn determined the institutions that were introduced and persisted in various colonies. Other work finds that the legal identity of the colonizing power or variations in colonial investments at sub-regional level were significant for later development (La Porta et al. 2008; Huillery 2009). Using a case study approach, Kathryn Firmin-Seller (2000) shows the differential effect of British and French colonial policies on the Akan, an ethnic group divided by the border between British Gold Coast (Ghana) and French Côte d’Ivoire. In Côte

d'Ivoire French administration fostered the emergence of landed elites, while in the Gold Coast British policies favoured the creation of small peasantry.

Other authors argue that the artificial borders that were established during the scramble for Africa were particularly detrimental. Herbst (2014, p. 64ff) asserts that the creation of boundaries and state system was the most important discontinuity of the colonial period. These colonial borders have been shown to have created ethnically polarized societies that are more prone to rent-seeking and less likely to agree on growth enhancing institutions and policies (Easterly & Levine 1997). A somewhat contrary argument is made by Alesina et al. (2012) who show that ethnic inequality in economic performance rather than diversity per se is negatively correlated with economic development. Alternatively, rather than being artificial, it may be the arbitrariness and exogenous nature of its international borders that distinguish Africa from other regions (Englebert & Dunn 2013, p. 53–54). It has been shown that colonisers adapted the borders to local African contexts and created larger states low-density and low-trade areas to save administrative costs (Green 2012).

A factor that speaks against giving too much weight to the impact of colonialism is that the colonial period was relatively short and colonial policies evolved over time. The conquest and pacification phase of colonialism did not end until the First World War (Crowder 1974, p. 513), while the heyday of colonialism did not last more than a decade or two in the 1920s and 1930s in some cases (Crowder & Ajayi 1974, p. 514). It has been argued that colonial state development was an exercise in 'crisis management' caused by volatile commodity prices during this short period (Gardner 2013, p. 74). Coquery-Vidrovitch (1976) suggests that the main cut-off between 'predatory colonialism' and 'imperialist colonialism' comes with the Great Depression in the 1930s.

Cooper (2002) argues that the 1930s marked the beginnings of a 'development era' that continued beyond independence until the oil crises in the 1970s. The idea of more development oriented colonialism started to take form in the 1920s, which resulted in some reforms before the Second World War. It was, however, after the war that any significant change could be seen even though it can be debated how profound these changes were. In any case there was institutional reform and increased investment from the metropolises that led to greater political freedom and fuelled the growth of the colonial state and public expenditure. While there were some social gains, the post-war reforms and investments did not translate into anything close to sustained economic growth and structural change (Berg 1960; Maldant et al. 1973). In the end, the difficulties for a few Europeans with limited resources to control large local populations led to the creation of small colonial 'gatekeeper states' focused on controlling the flow of external resources that were taken over by independent African governments (Cooper 2002).

Post-colonial states and their demise

These independent African states proved surprisingly resilient despite being vulnerable and dependent on external resources and donors (Lonsdale 1981; Jackson & Rosberg 1982; Young 2012, p. 99). There is a consensus in much of the recent literature that independence was more a legal change than a concrete disruption of the colonial project (Englebert & Dunn 2013, p. 39). There was continuity in terms of legal tradition, economic structures and links to former colonising powers, in the form of British and French experts that remained for a considerable time, military intervention, political and commercial ties and aid (Berg 1960; Hayter 1966; Cooper 2002; Le Vine 2004; Gardner 2013, p. 227ff). It is, however, important to note that African states embarked on different trajectories already during decolonisation as a result of differences in history, context and political choices (Young 2012, p. 99; Cooper 2014, ch. 3). Notably, Collier (1982) identifies patterns of African regime change that correspond closely to geographical zones within colonial groupings, based on the degree of cohesion of the political class and earlier experiences with electoral politics. There were also differences in ideological orientations, e.g. Young (1982) distinguishes between Afro-Marxism (e.g. Benin), populist socialism (e.g. Ghana) and African capitalism (e.g. Côte d'Ivoire).

Only a few years after most African countries had gained independence Dumont (1962) famously exclaimed that Africa was off to a 'false start'. African states soon drifted towards authoritarianism and economic stagnation, fuelled by a tension between the desire for public spending and weak fiscal systems inherited from the colonial period (Gardner 2013, p. 227ff). The state became the key source of power and resources for both rulers and other groups (Young 2012, p. 133). In the 1980s it became evident that the African states were in deep crisis and had to seek support from IMF. This caused analysts of African politics and government to revel in pessimistic portrayals of the African state, not necessarily founded on empirical analysis (Olivier de Sardan 2004). As already mentioned, Jackson and Roseberg (1982) argued that African states were legal constructs and questioned their empirical validity. The concept of neo-patrimonialism – the confrontation of traditional clientelistic networks with Weberian formal structures – gained traction. First applied to Africa by Jean-Francois Médard in the late 1970s (Gazibo 2012, p. 1), neo-patrimonialism won wide acceptance as the dominant narrative of the African state. A prominent conveyor of this gloomy view of the African state was van de Walle (2001), who published a book with the telling title "*African economies and the politics of permanent crisis*". Some authors blamed the colonial heritage for this dire state of affairs. For example, Bates (2014) argues that colonialism dismantled the checks that existed on the power of African rulers and opened up for self-enrichment. Others emphasised instead the way in which the colonial structures

became Africanised, resulting in a hybride ‘rhizome’ state containing a multiplicity of networks (Bayart 1989), showing how African states were both externally imported and Africanised (Englebert & Dunn 2013, p. 61).

In the 1990s the African state made a remarkable ‘comeback’ in the form of a formidable wave of democratisation and ensuing authoritarian backlashes that according to Young (2012) ended the post-colonial era and put African states on truly divergent pathways. There was an increasing recognition that the neo-patrimonial label lacked explanatory value and had become too all-encompassing (Erdmann & Engel 2007). It was now recognized that there was variation in the intensity and form of neo-patrimonialism and that there may be pockets of efficiency in an otherwise broadly neo-patrimonial state (Sindzingre 2012, p. 223; Englebert & Dunn 2013, p. 142). Olivier de Sardan (2004) acknowledges many of the neo-patrimonial traits but calls for an empirical approach to the study of the African state (‘Afro-realism’) based on hybridisation between the colonial legacy in particular and African modernity, while Nugent (2010) proposes to analyse social contracts between states and citizens. Despite these caveats, the incomplete democratisation in Africa has given rise to new unifying labels such as ‘semidemocracy’ and ‘hybrid states’, but with large variation, from full democracies, via autocratic regimes, to failed states (Young 2012, p. 195, 208).⁷

Taxation in Sub-Saharan Africa in a comparative perspective

The literature reviewed so far has had a heavy focus on the political dimension on state development in Africa. By taking a fiscal perspective on the state, the importance of economic factors for state development become apparent. As already mentioned, this thesis is part of a rapidly growing literature on both colonial and contemporary taxation in Africa and beyond. While there were elaborate tax systems in Sub-Saharan Africa before the arrival of the colonisers, the focus here is on the taxation that is linked to the modern state structures introduced with colonisation.

The colonial fiscal systems were shaped by persistent financial constraints caused by low levels of economic development and the unwillingness of the metropolitan governments to subsidise their colonies (Young 1994, pp. 124–133; Gardner 2013, ch. 2; Huillery 2014). Consequently, colonial governments sought to bring down the cost of administering taxation by relying on easy accessible sources of revenue and local middle-men for collection. When available, trade taxes were the first option, because they were cheaper to collect and met with less local resistance.

⁷ Explaining the recent success or failure of democratisation in Africa is beyond the scope of this paper. See Englebert and Dunn (2013, p. 188ff) for an overview. See also Thorbecke (2015) who reviews current growth and development typologies of economies in Sub-Saharan Africa.

When trade flows were insufficient, personal taxes were imposed on local populations. This means that colonies with higher economic potential, as in the West African commodity exporting colonies, could tax more and rely more on trade taxes than in East Africa irrespective of the identity of the colonising power (Frankema & van Waijenburg 2014). It has been shown that local contexts resulted in considerable variation in taxation between British colonies, with Gambia, the Gold Coast (Ghana) and Kenya (because of its large population of European settlers) taxing considerably more than Nigeria, Nyasaland (Malawi), and Uganda. Mauritius stands out with uniquely high levels (Frankema 2011). The impact of local economic conditions and power relations in shaping taxation are also apparent from studies of the Congo Free State and Mozambique (Roo 2017; Alexopoulou & Juif 2017). After the Second World War there were rapid increases in tax levels in both French and British colonies, which Cogneau et al. (2016) attribute to changes in colonial policy and metropolitan subsidies to the colonies. No such increase was apparent in the Portuguese colony of Mozambique, which depended on a much poorer colonising country.

After independence, the colonial fiscal institutions were largely inherited by African governments (Fotsing 1995). Comparative data on tax levels and structures for Sub-Saharan Africa from around independence are difficult to find, but an early survey done by IMF shows that tax levels in Sub-Saharan Africa were on par with the MENA region and South America, but considerably higher than low taxing Asia, in the second half of the 1960s (Table 2). Africa stood out with its high dependence on trade taxes. Recent comparative data shows that African tax levels have been quite stable since the 1980s (Table 3). The most notable change among the world's regions has been a significant increase in tax revenues in Latin America. The shift in tax composition over time is more dramatic, with falls in the share of trade taxes in all developing regions except East Asia & Pacific (Table 4). Another important measure of taxation is the tax effort, which measures actual tax revenue compared to the tax potential considering countries' structural characteristics. Such measures show a wide variation between African countries, with some countries collecting much more than could be expected and some much less (OECD & African Development Bank 2010). The impact of natural resources on the tax effort varies between countries.

Table 2 Taxation per developing region, 1966–68

Region	Total taxes (% of GNP)	Trade taxes (% of total taxes)
Middle East and North Africa	16.1	25%
South America	14.6	23%
Sub-Saharan Africa	14.9	40%
Central America and the Caribbean	13.1	32%
Asia and Far East	11.6	34%
<i>Average</i>	<i>14</i>	<i>34%</i>

Source: Chelliah (1971), Table 7. Note: Values are unweighted regional averages.

Table 3 Total tax revenue per world region, 1980–2010, in % of GDP

Region	1980	1990	2000	2010
East Asia & Pacific	17%	17%	14%	17%
Europe & Central Asia	21%	24%	21%	21%
Latin America & the Caribbean	12%	13%	15%	18%
Middle East & North Africa	13%	13%	12%	11%
North America	24%	25%	26%	22%
South Asia	10%	10%	10%	12%
Sub-Saharan Africa	14%	13%	12%	14%
<i>Average</i>	<i>16%</i>	<i>17%</i>	<i>16%</i>	<i>16%</i>

Source: Government Revenue Dataset – release July 2017. Note: Values include both developed and developing countries and are unweighted regional averages in individual years.

Table 4 Share of trade taxes, 1980–2010, in % of total taxes

Region	1980	1990	2000	2010
East Asia & Pacific	12%	23%	19%	14%
Europe & Central Asia	7%	6%	6%	2%
Latin America & the Caribbean	31%	28%	24%	17%
Middle East & North Africa	37%	30%	38%	26%
North America	3%	2%	1%	1%
South Asia	47%	33%	25%	24%
Sub-Saharan Africa	47%	40%	33%	24%
<i>Average</i>	<i>26%</i>	<i>23%</i>	<i>21%</i>	<i>15%</i>

Source: Government Revenue Dataset – release July 2017. Note: Values include both developed and developing countries and are unweighted regional averages in individual years.

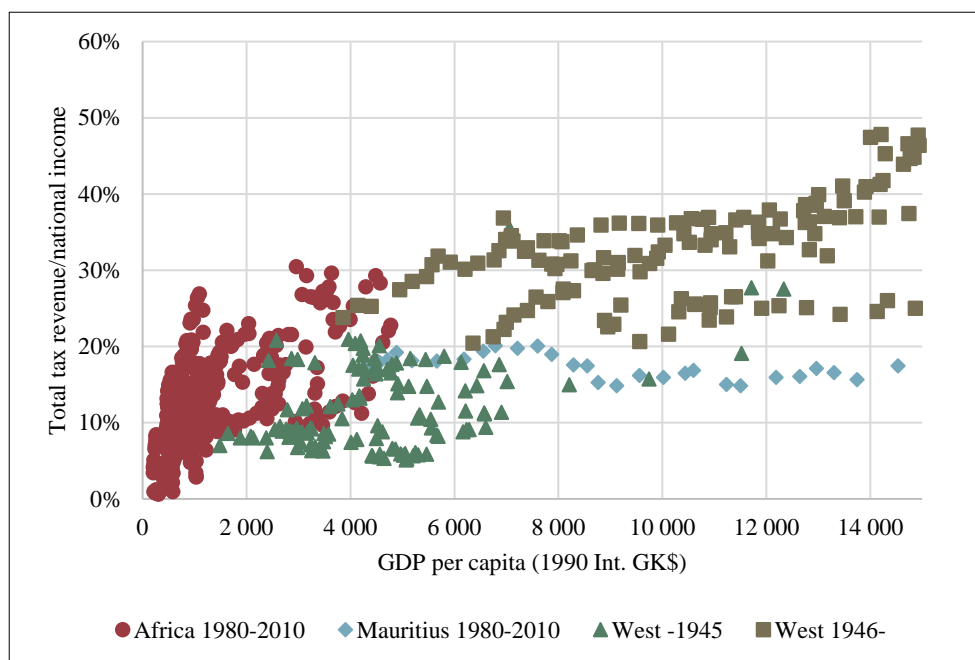


Figure 4 Taxation and wealth in Sub-Saharan Africa and the West

Source: Taxation Africa (tax as % of GDP): Government Revenue Dataset (July 2017 release); Taxation West (tax and % of national income): Piketty (2014); GDP per capita: The Maddison-Project, <http://www.ggd.net/maddison/maddison-project/home.htm>, 2013 version. Note: ‘Africa’ includes 24 non-mineral resource dependent countries in Sub-Saharan Africa. ‘West’ includes France (1870–1981), Sweden (1880–1981), USA (1902–1968), and UK (1868–1986), selected years.

Much policy-related work on contemporary African taxation is concerned with increasing fiscal revenue to finance investments in development and reduce the dependency on external aid, although many African countries are already at high tax effort levels compared to their levels of development. This challenge can be illustrated through a comparative historical perspective. Figure 4 shows tax revenue as a share of national income compared to GDP for different countries and at different points in time. The diagram leads to several interesting observations. To start with it displays the overall positive relationship between taxation and wealth that has repeatedly been shown in the literature. It also highlights the diversity in fiscal pathways taken by countries at similar incomes levels. The most interesting comparison is perhaps between contemporary Africa (1980–2010) and the historical West (before 1939). The patterns indicate that today’s African countries are much poorer, while at the same time taxing more than in the pre-war West. African

countries display a much steeper relationship between taxation and wealth than the West, meaning that African countries tax but do not grow, while the Western countries both taxed and grew. There are some African countries that have been able to both tax and grow, such as Botswana and Namibia, which are in the 2,000–4,000-income bracket in the diagram. The main exception is of course Mauritius that has been growing, while keeping tax levels low in what may be described as an ‘Asian’ pattern (Martinez-Vazquez 2011). This raises questions about the optimal level of taxation for low-income countries, but this discussion is beyond the scope of this thesis.

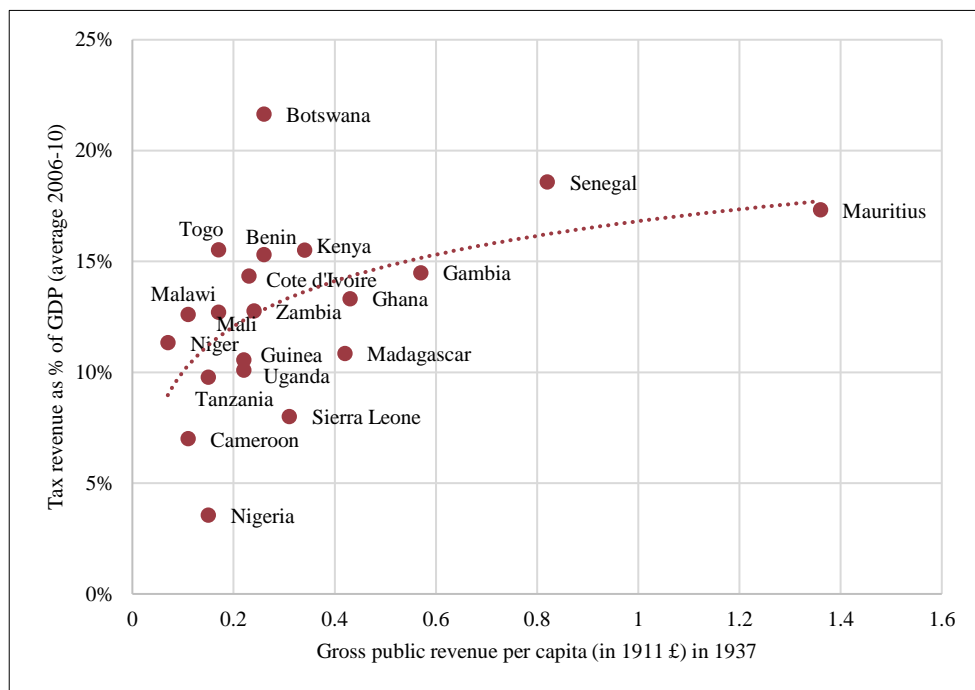


Figure 5 Fiscal diversity in Sub-Saharan Africa in the 1930s and 2000s

Source: 1937: Frankema and van Waijenburg (2014), Table 2; 2006–10: Government Revenue Dataset (July 2017 release)

Lastly, it is important to reiterate the diversity in tax revenue collection between individual African countries (Mkandawire 2010). The reasons for this variation are linked to the broader explanations to state development reviewed above and are discussed in more detail under the section on empirical approach and throughout the four papers of this thesis. By way of introduction to this issue, Figure 5 shows the

wide span in the tax/GDP ratio between a select number of African countries ranging from below 5% in Nigeria to above 20% in Botswana. The figure also shows that there was significant diversity already before the Second World War and suggests that there is a positive relationship between the two time-periods, which is supported by some recent scholarly work (Mkandawire 2010; Feger & Asafu-Adjaye 2014; Broms 2017). The coefficient of correlation between the two periods is 0.46. This is testimony to the tendency of fiscal systems to persist – fiscal inertia – and further highlights the importance of taking a historical perspective on taxation in individual countries.

Discussion

This section has given the historical context and introduced some central debates to state development in (West) Africa. This gives food for thought when reflecting on the relevance of various explanations to state development in the West African context. Geography appears as a particularly pertinent explanation to state development in the African context together with trade as a central economic factor. The high historical dependence on trade taxes calls for a close investigation of the link between trade and taxation. Aspects of political institutions also appear to be important, but needs to be considered in relation to the evolution of economic and social policies from extractive colonialism, via the development era (1930–1980) and structural adjustment programmes. Overall, it can be argued that African governments have been unable to fulfil the developmental role of the state. During the development era both colonial and independent African governments were actively engaged in state led development, which increased the need for financial resources (Cooper 2002), but in many African countries this arguably even had a negative impact on development outcomes, in contrast to countries such as Korea and Taiwan (Kohli 2004).

The warfare explanation to state development that plays such a prominent role in the historical narrative of European states is clearly not immediately transferable to modern Africa. There have been few inter-state wars in colonial and independent Sub-Saharan Africa, why their impact on state development have been limited. More relevant for Africa is instead the potentially harmful effects on state capacity of internal conflict and state failure (Moore 2008; Besley & Persson 2014a).

Lastly, it is possible to distinguish influences of all three isomorphic processes listed in the previous section on state development in Sub-Saharan Africa. The establishment of European state structures during colonialism can be considered a form of extreme coercive isomorphism. The way African governments have maintained these structures after independence and then been influenced by international organisations, donors, and external experts is an expression of

mimetism. Normative pressures have resulted from the links between African and external decision-makers, civil servants and educational systems, which have been particularly strong between French-speaking Africa and France.

Overall, the study of African states appears to be relatively focused on the political side of the state and on certain time-periods, although the existing literature clearly points to strong interconnections and continuities between historical, colonial and independent states. This gives firm justification for the value of the approach of this thesis, which contributes to the previous literature by taking a long-term view of modern African state development, bridging the colonial and independent periods. Additionally, by focusing on taxation it is also possible to quantify the evolution of state development over time and the relationships with explanatory variables, as has been done for historical and contemporary Europe. The next section develops the empirical approach for doing this.

Empirical approach

Economic history is a pragmatic science. Its core is to collect data on the past and apply relevant theories from economics and other social sciences to understand the patterns that have been unveiled (Mokyr 1999). In this section the broader empirical approach of the thesis is developed with a view to present a basic analytical framework based on the taxation and development literature. An overview of the research design, data and sources and limitations are also presented. More detail is provided in each of the four empirical papers.

Taxation and development

To anyone who mainly associates taxation with the boredom of filling in tax returns, it may come as a surprise that so many prominent scholars believe that the fiscal system is a central feature of the state and even of society at large. Consider Joseph Schumpeter's much quoted claim:

The spirit of a people, its cultural level, its social structure, the deeds its policy may prepare – all this and more is written in its fiscal history, stripped of all phrases. He who knows how to listen to its message here discerns the thunder of world history more clearly than anywhere else.⁸

⁸ In 'The Crisis of the Tax State' from 1918.

Or the following statement by Nicholas Kaldor:

It is shortage of resources, and not inadequate incentives, which limits the pace of economic development. Indeed, the importance of public revenue from the point of view of accelerated economic development could hardly be exaggerated (Kaldor 1963, p. 7).

More recently, in the introduction to an edited volume on fiscal sociology it is argued that “[i]n the modern world, taxation is the social contract” (Martin et al. 2009, p. 1) and Deborah Bräutigam et al. (2008) writes: “Taxation is the new frontier for those concerned with state-building in developing countries” (p. 1). Given the many functions of the modern state shown above and the complexity of political, social and economic life these claims may seem a bit excessive (see Keen 2012 for a critical reflection). Yet, there is no doubt that fiscal systems are central for the functioning of state and society.

Fiscal concerns date back to the earliest recorded states (Webber & Wildavsky 1985). Much attention has been spent on studying historical taxation in Europe, both as part of wider studies of the state and society and in its own right. As was noted above, the transfer of the European experience to the contemporary developing world is not without friction, since the contexts are so different. Well-known features of developing countries include reliance on the primary sector, dualism – separation of traditional and modern economic activities, labour market segmentation, wide-spread poverty, high inequality, low levels of human development, a large public sector, weak administrative capacity, corruption and significant tax evasion (Burgess & Stern 1993).

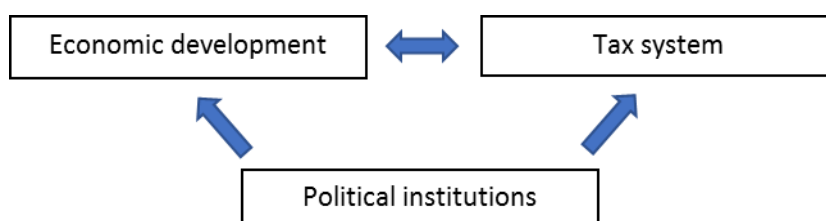


Figure 6 Taxation and development: Baseline model

Source: Adapted from Besley and Persson (2013)

The empirical approach of this thesis is inspired by the work of Besley and Persson (2013). A summary of their approach to taxation and development is shown in Figure 6. The diagram captures the basic relationships between the tax system and

economic and political factors that come out of the European historical experience and that of contemporary developing countries.⁹ *Economic development* concerns both the way the tax base changes with economic changes ('tax handles') and the impact on the economy of the fiscal system in terms of funding of public goods and services, redistribution and economic stabilisation (Musgrave 1969). As already discussed the theoretical and empirical literature points to a positive and highly endogenous relationship between taxation and economic development (see e.g. Bird et al. 2004; Morrissey et al. 2016).

Political institutions deal with the nature of the tax bargaining process which vitally depends on the distribution of power and the means of enforcement (Levi 1988). While it has proven difficult to find a firm relationship between taxation and the political regime, attention has recently turned to the role of institutions, norms and social structures, such as ethnical fractionalisation. Besley and Persson (2014b) show that such variables correlate strongly with tax levels for some 100 advanced and developing countries, but the direction of causality is unclear. There also seems to be an interaction effect between natural resource revenues, governance and taxation, while the impact of development aid is more uncertain (Prichard 2016). Overall, it is important to emphasise the multiple interactions that link economic and political factors with fiscal outcomes.

Analytical framework

Three main considerations have influenced the formulation of the analytical framework for the thesis. First, there is the recognition that to fully understand the evolution of the state we need to borrow from all the three theoretical approaches to the state reviewed above. Second, it is generally not helpful to make causal claims based on quantitative studies given the clustering and multiple interactions that link economic, political and fiscal variables and the dynamics over time (see Fenske 2010 for a contrasting view). Third, the dependent and explanatory variables that are included in the analysis must be selected as a function of the study context and, inevitably, the limited availability of quantitative time-series data for African countries. Consequently, far from being a full-fledged theoretical model, the analytical framework presented here is a practical roadmap aiming to make it easier for the reader to understand the main relationships under study, relate the empirical papers to each other and interpret their findings in relation to the previous literature.

The analytical framework is shown in Figure 7 in a format that makes it easy to compare to the baseline model in Figure 6. Apart from the obvious changes in the

⁹ A more comprehensive review of the theoretical and empirical literature on taxation and development from an African perspective is included in Paper 2.

basic structure, some choices have also been made in terms of the focus within each of the main boxes. Let us go through each box in turn.

In terms of the *tax system* the overall gist of the thesis is compatible with other studies by way of the reliance on tax revenue as indicator of fiscal capacity and state apacity more broadly. Taxation can be defined as “*the obligation to contribute money or goods to the state in exchange for nothing in particular*” (Martin et al. 2009, p. 3). From this definition follows that taxes are levied for the general functioning of the state and not in return for a specific good or service, even though implicitly citizens may expect specific returns, and, empirically, the distinction between a tax and a fee is not always clear. This thesis is innovative in the way it relies on several different measures of historical fiscal capacity, including tax levels, tax levels related to price, population and trade, tax structure (direct, domestic indirect, trade/GDP), tax volatility, and tax responsiveness/discretion. These measures are presented in some detail in Paper I and Paper III and together yield a comprehensive picture of the historical evolution of tax outcomes and development in the four case countries.

One should also be clear about the limitations of relying on taxation as a measure of state capacity. Tax revenue is not a direct measure of capacity. It is an outcome measure that is a function of several inter-related factors, including the taxable economic base, political bargaining and decisions on tax types and rates, the capacity of the tax administration to collect tax revenue, and the level of tax morale and tax resistance among the population (Levi 1988; Kenny & Winer 2006; Moore 2008; Slemrod & Gillitzer 2014). The weight of the different factors and the mechanisms that bind them together are difficult to quantify and disentangle in longitudinal studies, instead requiring in-depth qualitative studies of the political economy of specific tax reforms or episodes beyond the scope of this thesis (e.g. Idrissa 1998; Piccolino 2015; Prichard 2015; Roo 2017). This is instead handled by relying on theoretical models or empirical methods, combined with attention to historical contexts.

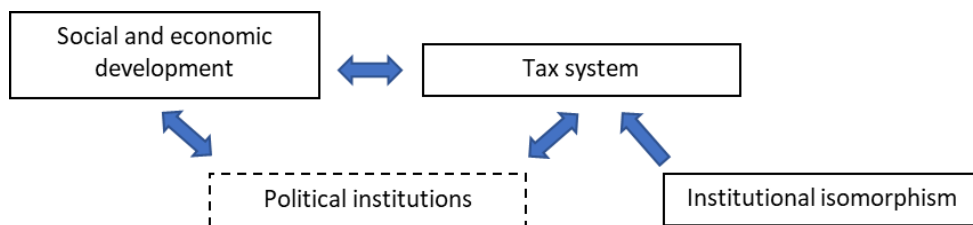


Figure 7 Taxation and development: Analytical framework of the thesis

The core of this thesis is the interaction between taxation and long-term economic development. This also means consideration of distributional issues, why the box in Figure 7 that relates to *economic development* also includes *social* factors to put the focus on the importance of social and economic inequalities for fiscal systems. This is in line with Besley and Persson (2013), with the difference that they include income inequality under political institutions. Issues of inequality and inclusion more broadly are discussed in Paper IV.

Here it is important to reiterate the endogeneity between taxation and economic factors. This is particularly important because of the approach chosen for this thesis. In the absence of historical GDP data for Sub-Saharan Africa, trade is used as the main proxy for economic development. At the same time, the four countries historically have relied heavily taxing trade directly or indirectly (mainly through Value Added Tax, VAT). There is consequently an obvious two-way relationship between trade taxes and trade. Trade flows are closely linked to trade tax revenue, but both export and import tax rates also influence trade flows. In the cross-country fiscal literature, this issue is handled through various instrumental approaches that are not always very convincing. Here the endogeneity is instead accepted and the need for qualitative approaches to tease out the mechanisms involved recognized. With reliance on trade also comes dependence on the economic development in the main trading partners. This is analysed further in Paper II. Finally, economic factors are also closely predicated on more exogenous geographic and demographic factors, which are also considered in the empirical papers (Austin 2008b).

The box on *political institutions* are in dashed lines to emphasise the focus on economic factors in the papers, but also because of the lack of suitable data for the colonial period and the lack of inter-state warfare during the period. This would probably have been met with disapproval by Margret Levi (1988, p. 180), who claims she was surprised by the extent to which political factors dominated over economic factors in revenue production policies. Political factors are indeed included in the papers primarily in the form of a discussion of the significance of the main political and economic regimes – extractive colonialism, development era, the structural adjustment period, and democratisation – and by inclusion of measures of political instability in Paper III. Again, the endogeneity between political institutions and taxation needs to be emphasized (Prichard 2015).

The main innovation in Figure 7 is the inclusion of *institutional isomorphism* as a separate force on par with economic and political factors. This comes from the realisation of how fundamentally external forces have shaped fiscal systems in Sub-Saharan Africa throughout the long 20th century as outlined above. As with their wider state structures, the fiscal systems of the countries that were colonized during the third wave of state expansion are predominantly rooted in the various European fiscal traditions (but not e.g. Latin America that gained independence before the

development of modern taxation) (Fotsing 1995; Thuronyi 2003, ch. 2). More broadly the second half of the colonial period put African countries on a public spending path that their fiscal bases could not support (Gardner 2013, p. 227ff). Since independence, African countries have been widely exposed to what has been labelled a global fiscal reform programme promoted by international organisations, bilateral donors and international experts fuelling convergence in fiscal systems that has been criticised for not being adapted to the contexts of the poorest countries (Fjeldstad & Moore 2008; Kiser & Sacks 2009). Arguably, isomorphism and the way it is negotiated in each country seems to be a distinguishing characteristic of taxation in Africa during the 20th century. Unfortunately, this thesis has only been able to scratch the surface of this phenomenon in Paper II.

Research design

In order to address the research questions, the analytical framework is operationalised by applying a longitudinal research design, which was chosen because of the perceived gap in our knowledge of the historical development of the capacity of modern African states. As already mentioned such a design has repeatedly been applied to the Western world, while most existing literature on African state capacity and taxation deals with shorter time periods, usually the colonial period or the period after 1980. This design is combined with quantitative methods aimed at generating and presenting longitudinal data, in addition to applying econometric modelling to that data to identify statistically significant relationships, while paying significant attention to historical contexts.

Four cases – Benin, Côte d'Ivoire, Niger and Senegal – are investigated over a total time-period of some 160 years, starting with the first government accounts for the colony of Senegal in 1856 and ending in 2010 for all four countries. The four case countries were strategically selected based on four main criteria (de Vaus 2001, p. 238-40):

- i) The cases should be former French African colonies to fill a gap in a literature dominated by anglophone Africa and to control for French colonial legacy, institutions and other influence;
- ii) There should be considerable variation over time and between cases to allow for the identification and study of different patterns and explanatory factors;
- iii) There should be continuity in the geographical borders to enable consistency over time, and sufficient available colonial documentation on taxation and trade outcomes so that annual time series could be constructed; and

- iv) Given the heavy work needed to identify sources and compile the data series, no more than four cases were allowed.

The four case countries that were selected fit all these criteria. As regards the individual cases, Côte d'Ivoire and Senegal were clearly the most central colonies in French West Africa and it was obvious to include them in the selection, with Benin and Niger representing semi-peripheral and peripheral colonies. In terms of the other colonies of French West Africa, French Soudan (Mali), Upper Volta (Burkina Faso) and Mauritania were poor, dependent on other colonies and in the first two cases had borders that changed over time. With more time and resources Guinea could have been added as an interesting 'contra-factual', since the country chose to break with France around independence, in contrast to the other former colonies of French West Africa.

The case selection breaks somewhat with a tradition in studies on African economic history to compare British and French colonies, contrast settler and non-settler colonies (based on European settler patterns), or apply Samir Amin's distinction between cash crop economies (enlarged West Africa), Africa of the concession companies (Congo basin) and Africa of the labour reserves (East and Southern Africa) (see e.g. Crowder 1968; Bowden et al. 2008; Mkandawire 2010). The four cases can all be considered to belong to the same categories in all three typologies (i.e. French non-settler cash crop economies). This thesis thus points to the considerable variation within historical typologies and by corollary the uniqueness of the history of each African country. This insight is based on important recent work that shows how the policies and institutions of colonial and independent governments interact with local geographic, economic and social structures both at national and sub-national levels to produce relationships and outcomes that defies broad categorisation (Boone 2003; Huillery 2011; Frankema & van Waijenburg 2014; Alexopoulou & Juif 2017).

As already indicated above the four empirical papers were designed to address the thesis' overall research questions and the analytical framework in complementary ways (see the individual papers for more detail). Paper I is largely descriptive and explorative. The main aim is to present and discuss various measures of historical fiscal capacity in the four West African countries. The paper also provides a preliminary analysis of patterns and trends and their relationship to major economic and political regime shifts. Paper II investigates economic explanations to fiscal capacity in the four countries in the long-run, in addition to the relationship to developments in France to get at external dependency and institutional isomorphism. The data analysis is conducted by using an econometric panel cointegration modelling approach, a method that is conceived for the analysis of non-stationary time-series data. Paper III shifts the focus to how short-term variations in taxation evolve in the long-run and investigating econometrically the

relationship between volatility and responsiveness of taxation with trade and political regime shifts in the four countries.

Table 5 Main variables and sources used in the papers

Variable	Sources
Taxation (Direct taxes, trade taxes and other domestic taxes)	Colonial period: Colonial government budgets and accounts, supplemented by colonial yearbooks and reports 1960–79: Economic and financial database of <i>Banque Central des Etats de l’Afrique de l’Ouest</i> (BCEAO) ¹⁰ 1980–2010: Mansour (2014)
Trade (Exports and imports)	Colonial period: Various issues of French statistical publications (<i>Notices statistiques sur les colonies françaises</i> and <i>Annuaire statistique</i>), in addition to various colonial reports and issues of the annual reports of the <i>Zone Franc</i> published by the Banque de France 1960–2010: Economic and financial database of BCEAO
Local wages and prices	Colonial period: Power purchasing parities based on wage data for unskilled and skilled labour in government employment for the colonial period from the same source as the taxation data above 1960–2010: Penn World Table (PPP) and World Development Indicators (GDP deflator)
French GDP, tax/GDP and CPI	1893–2010: Piketty (2010)
Population	Before 1950: Frankema and Jerven (2014) 1950–2010: UN World Population Prospects (2012 Revision)
Commodity prices	1893–2010: Jacks (2013)
Schooling	1893–2010: Lee and Lee Long-Run Education Dataset ¹¹
Rainfall	1902–2010: World Bank’s Climate Change Knowledge Portal ¹²
Political regime	1961–2010: Polity IV Project dataset version 2015 ¹³

Paper IV is distinct from the other three papers in that fiscal capacity is not the main dependent variable, but rather an element of a wider paper specific analytical framework that investigates the development of social capability in Côte d’Ivoire and Senegal during the so-called development era (1930–80). In terms of Figure 7 it is social and economic development that is the central focus, with taxation playing a role as a measure of the autonomy of the state, together with public spending (as

¹⁰ Available at <http://edenpub.bceao.int/>.

¹¹ Available at http://www.barrolee.com/Lee_Lee_LRdata_dn.htm.

¹² Available at <http://sdwebx.worldbank.org/climateportal/>.

¹³ Available at <http://www.systemicpeace.org/inscrdata.html>.

a measure of the accountability of the state), economic transformation and social inclusion (inequality and access to education). Paper IV also complements the other papers by investigating aspects of political economy, the actors and mechanisms that determined policy making and institutional development in Côte d'Ivoire and Senegal.

Data and sources

The scarcity of historical economic, political and social data on Sub-Saharan Africa has already been mentioned. Additionally, it has also recently been noted that the publicly available contemporary data is of low quality due to the limited statistical capacity of African countries and large unrecorded informal and subsistence sectors (Maddison 2006, p. 221; Jerven 2013; Jerven 2014). A new generation of African economic history scholars are currently working to fill the historical data gaps, but much remains to be done in terms of compiling central macroeconomic aggregates (Jerven et al. 2012). There is currently work in progress to compile colonial taxation data, even though it has yet to be standardised and made publicly available as in the case of contemporary taxation data (Cogneau et al. 2016; Prichard 2016). In this context of data scarcity, an important part of the work on this thesis has been dedicated to collecting and compiling annual time-series data for the central variables of interest for the four countries covering the full study period.

The main variables and sources used in Papers I to III are summarised in Table 5. They are presented in more detail in the individual papers. The variables and sources used in Paper IV are reported in that paper since they are so extensive. The variables in Table 5 can be divided into two groups. Taxation, trade and local wage data was freshly collected from colonial sources and then linked to existing databases that cover the period from 1960 onwards. This is one of the main contributions of the thesis. There is practically no consistent source of macroeconomic and fiscal data for the colonial period, and many variables are not available before 1980. In the econometric literature, most studies rarely go further back in time than 1980, which has negative implications for our understanding of the long-term dynamism of Africa's past. There are of course challenges that arise when trying to link different historical periods. Measurement methods and definitions are prone to vary. Data coverage and quality are particularly shaky during the period around independence as reporting and boundaries changed, which influences how colonial and contemporary data can be linked. These challenges have been handled by being as systematic as possible in the data collection and compilation and by the collection of annual data, which maximises the number of observations. In the empirical papers, several measures and econometric tests are used to enhance robustness. Corrections have been made for the few territorial changes that occurred during the colonial period (explained in Paper I). In-kind taxation, forced labour, tax evasion

are smuggling are not included in the collected tax data. A more general limitation is that data on public expenditures and non-tax revenues is only used in Paper IV.

The other variables listed in Table 5 – French GDP, tax/GDP and Consumer Price Index (CPI), population, commodity prices, schooling and rainfall – have been extracted from existing databases. The French macro-economic data is of relatively high quality (Piketty 2010, p. 17). The African historical population data is perhaps the most unreliable as it consists of backward projections based on population growth rates in Asia, but it is mainly used to calculate tax per capita in Paper I, which is only one of the measures of fiscal capacity used, and as a control variable in the econometric analysis in paper II. Commodity prices, schooling and rainfall are also principally used as controls in the econometric models in Paper II and Paper III. The commodity prices are observed prices in various international markets, but may not reflect fully the prices confronted by African producers given that this trade was regulated to various degrees by both colonial and independent governments. The schooling data is based to a large degree on extrapolations, while the rainfall data is derived from observational data. An interesting research project would be to cross-check the data of these international databases with colonial sources more thoroughly to check for inconsistencies than what has been possible here. In Paper III long-term measures of political regime is constructed by linking Polity IV data to rough estimates for the colonial period.¹⁴

Limitations

There are four main limitations of the thesis that are worth mentioning here. First, this thesis follows the current paradigm in economic history to apply purportedly ‘neutral’ economic concepts and theories to the historical past. Arguably, however, all work in social science is biased by the standpoints of the author (Harding 1998). In addition, power structures and questions of identity and culture are largely ignored in the thesis, with the implication that the fundamental exploitation and subjugation to which African populations were exposed during the colonial period is not discussed at any depth (Young 1994).

Second, the focus of the empirical work is quantitative, with a focus on tax revenue and its relationship with trade and other variables. Evidently, this captures only a limited part of wider developments within the state and society. The inner workings of a state system that is shaped in the encounter between institutions of European origin and local structures, which is the central study object of the neo-patrimonial literature, are not investigated. Some aspects of political economy and wider aspects

¹⁴ It should be noted that work is currently underway to construct political and institutional ratings for the colonial period for some African countries (see Konte & Wong Sonne 2017).

of the state, such as government spending and other aspects of social, economic and political development are investigated in Paper IV.

Third, as already mentioned the thesis does not claim to study the fiscal systems and reforms of the four countries at any greater depth. The long time horizons involved make it difficult and perhaps even irrelevant to zoom in on and discuss individual events or sub-periods as is done in the studies of fiscal reforms and episodes literature referenced above. This is an interesting venue for further studies.

Four, the thesis is mainly concerned with four country cases, which limits the external validity of the findings. To counter this the case countries were chosen to reflect significant diversity within the French colonial system and current regional cooperation arrangement. In addition, the idea is to show the unique trajectories of individual African countries to get away from common generalisations and typologies that may serve analytical purposes, but do not well reflect the realities of individual African countries. Efforts have also been made to put the four countries in a comparative perspective.

Historical background to the case countries

This section provides a brief historical background to the four case countries – Benin, Côte d'Ivoire, Niger and Senegal from early history until today. Given that there are hardly any international statistics on the social and economic development of these countries before independence, the common image of these countries, except for a few specialists, are based on developments since 1960 or even later. From this standpoint the performance of these countries has been very unsatisfactory compared to more successful regions and has even lagged average performance in Sub-Saharan Africa since independence (Figure 8). In the UN's Human Development Index for 2015 Senegal ranks 162, Benin 167, Côte d'Ivoire 171 and Niger 187 out of 188 countries, while the share of the population living under the international poverty line of 1.9 PPP USD a day is between 28% (Côte d'Ivoire) and 50% (Benin) according to the World Bank's PovcalNet.

Côte d'Ivoire is perhaps the most well-known of the four countries because of its relatively greater wealth (currently classified as a lower-middle-income country by the World Bank) and recent internal conflicts. Senegal is sometimes singled out as a democratic and stable exception in the region, but its economic performance after independence was so poor that the country was uniquely downgraded to least-developed country status in 2000. Benin is well-known for being at the forefront of the wave of democratisation in Sub-Saharan Africa in the beginning of the 1990s, but its economy has been largely stagnant since well into the colonial period. Niger

is a poor, land-locked and politically instable country, which experienced a fall in GDP per capita by 30 percent between 1980 and 2000.

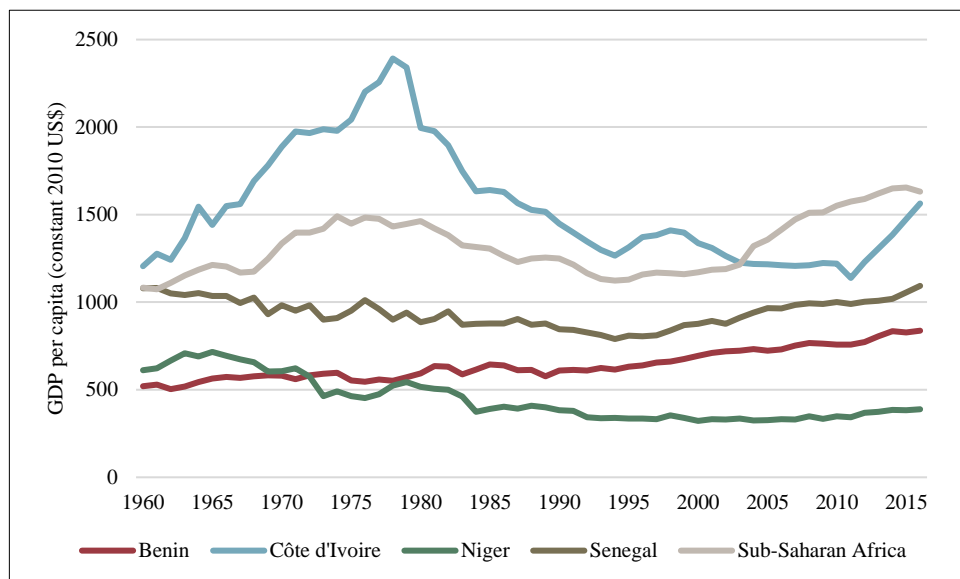


Figure 8 Growth in Benin, Côte d'Ivoire, Niger, Senegal, and Sub-Saharan Africa 1960-2015

Source: World Development Indicators.

Recently, however, the growth performance of all four countries has picked up to above the African mean, with the GDP of Côte d'Ivoire and Senegal growing among the fastest in Africa at around 7% a year despite limited natural resources (IMF 2017, p. 4). It is outside the scope of this thesis to explain this performance. Instead, we are interested in the historical context. We saw the dynamic nature of historical state development in West Africa above, and this has been matched on the social and economic side (Jerven 2010). This long-term dynamic includes the high population growth, urbanisation, trade growth and expansion of social services that have occurred over the last century, which is not captured in the contemporary social and economic social and economic indicators commonly used. Some of these developments can be seen in Table 6, which also captures some of the consequences of underdevelopment. The number of hospital beds per inhabitant in Senegal is lower today than 100 years ago. The rest of this section is dedicated to briefly exploring the historical trajectories of state and society in the four case countries.

Table 6 Selected social indicators for Benin, Côte d'Ivoire and Senegal in 1910 and 2010

	Population (million)		Population in modern main town (thousands)		Pupils in primary school (thousand)		Hospital beds (per 1000 inhabitants)	
	1910	2010	1910	2010	1910	2010	1910	2010
Benin	0.9	9	4	675	4	1 695	0.1	0.5
Côte d'Ivoire	1.2	20	1	4 150	1	2 570	0.1	0.4
Senegal	1.3	13	17	2 929	5	1 788	0.5	0.3

Source: 1910: Gouvernement général. L'Afrique occidentale française. Janvier 1912; 2010 World Development Indicators. Note: Modern main towns are Abidjan (Côte d'Ivoire), Dakar (Senegal) and Cotonou (Benin). Number of pupils in public and private primary schools (excluding Islamic schools in 1910).

Geography and early history

Benin, Côte d'Ivoire, Niger and Senegal are situated in West Africa, a region with great climatic diversity and rich history. The climate types range from the dry Sahara Desert in the North, via the vast areas of the Sahel and steppe to a tropical climate along the south coast. The level of rainfall, soil suitability and the disease environment largely determined the historical potential for agricultural production and trade (Hopkins 1973; Austin 2008b). In the semi-dry areas, the soil is poor and rain erratic. Most people traditionally lived of subsistence agriculture with the hoe as the main tool, in contrast to the large centralized cities or state structures that emerged early on linked to the trans-Saharan trade, such as the Mali Empire that dominated the Niger River (Coquery-Vidrovitch 1992, p. 20). The arrival of Europeans and the development of the the trans-Atlantic trade moved the centre of gravity of the region from trans-Saharan trade towards the coast and fueled the emergence of coastal kingdoms, such as Abomey in Dahomey (later Benin) and the Wolof kingdoms in Senegal (Coquery-Vidrovitch 1992, p. 21). Gold, leather, beeswax, ivory and slaves were coveted by European traders, whom left cheap jewellery, fire arms, spirits, iron bars and textiles in return (Barry 1981, pp. 35ff). Islam was another transformative force of historical importance. West-Africa had been under Islamic influence since the 17th century, but at the end of the 18th century the region experienced a series of holy wars (jihads) inspired by a mystical interpretation of Islam and fuelled by demographic expansion of the Fula ('peul' in French, speaking a Senegambian language) (Coquery-Vidrovitch 1999, pp. 58–77).

In the beginning of the 19th century there was significant variation in political centralisation in the region. The loop of the river Niger was an active crossroads, with Timbuktu was one of the main commercial centres, with around 10,000 inhabitants (Coquery-Vidrovitch 1999, pp. 38–48). The town was ruled by arabo-berber families originating from Morocco. In the surroundings, there were

establishments of semi-nomadic Touaregs. The areas south-west and south-east of Timbuktu were dominated by the mandé-speaking Bambara, with the Ségou kingdom as the most important political unit. Ségou became the capital of the muslim Toucouleur empire in the 1860s. Another Bambara state, the Kaarta, was situated further to the south-west. Kaarta was vast and dominated by Soninke (another mandé people), but also held groups of Malinké (mandé) and Fula. To the east in central Soudan, the declining Muslim kingdom of Borno was under pressure from the Fula that were expanding into Hausa territory to create the Hausa-Fulani Sokoto Caliphate. The Senegal valley was populated by a number of different mandé people without centralized organisation. The Muslim Fouta Tooro kingdom was located on the border of today's Mauritania. The area further towards the Senegalese coast was dominated by small Wolof kingdoms that were early on exposed to European commercial interests. The eastern part of the south coast towards the Gulf of Guinea was dominated by the Dahomey Kingdom and the Ashanti Empire, the prosperity of which were based on trade (slavery, kola nuts) and European guns (Coquery-Vidrovitch 1999, pp. 117–122). The western part of the south coast was covered by tropical forest without significant centralized political structures.

French settlement and colonialism

The French arrived on the West African coast in the 17th century in pursuit of trading opportunities that Portugal had been monopolising since the 15th century. The trade port St. Louis was founded by the French in 1659 and followed by Ile de Gorée in 1677. France subsequently lost Ile de Gorée with most of her overseas possessions was in the Treaty of Paris that marked the end of the Seven Year War in Europe in 1763, thus ending France's first phase of colonial expansion. Ile de Gorée was returned to France in 1783 and St Louis in 1817 after the Napoleonic wars. French harboured plans for the agricultural development of the Senegalese possessions following the abolishment of slavery, but early attempts met with limited success due to failure to secure land and labour and local resistance (Bouche 1991, p. 19; Barry 1981, p. 47ff).

The attack on Algiers in 1830 marked the beginning of French expansion during the second French colonial empire. Several trading ports were created along the Gulf of Guinea in future Ivory Coast, Dahomey and Gabon. The real French conquest of West Africa started off by the occupation of Senegal, led by Louis Faidherbe (1818–1889) who was governor of the colony of Senegal during 1854–1861 and 1863–1865 (Bouche 1991, p. 47). In 1878 the French expansion continued from Senegal and Gabon in competition with the British. The partition between the two powers was decided in the 1890s, with France gaining larger territories than Britain, but inland with less commercial value. Some scholars explain this as a reflection of the

ambition of French politicians to build an empire, while Britain prioritised penetration through trade (Wesseling 2002, p. 418–422).

Table 7 Historical indicators for Benin, Côte d’Ivoire and Senegal

Indicator	Benin	Côte d’Ivoire	Niger	Senegal
Location (1)	Coastal	Coastal	Land-locked	Coastal
Climate types (1)	Tropical wet & dry; Steppe	Tropical monsoon; Tropical wet & dry	Desert	Tropical wet & dry; Dry steppe wasteland; Desert
Av. annual rainfall (mm) (2)	1,039	1,348	151	686
Population 1910 (million) (3)	1.3	1.6	1.5	1.5
Population density 1910 (per sq km) (4)	12	5	1	8
Pre-colonial political centralisation (1 = high) (5)	0.695	0.082	0.589	0.694
State antiquity (1 = high) (6)	0.192	0.294	0.406	0.460
Ethnic fractionalisation (1 = high) (7)	0.62	0.86	0.73	0.72
Slave extraction (no people) (8)	456,583	52,646	19,912	376,926

Source: (1) Parker (1997); (2) World Bank World Development Indicators; (3) Frankema and Jerven (2014); (4) author’s calculations based on (3) and modern land area from World Development Indicators; (5) Gennaioli and Rainer (2007); (6) variable *statehistn05v3* from the State Antiquity Index Version 3.1; (7) Easterly and Levine (1997); (8) Nunn (2008).

By 1900, the phase of French occupation in West Africa can be said to be over, even though local resistance continued in some areas until at least a decade later. Dahomey and Côte d’Ivoire became colonies in 1893. French control of Niger developed more slowly into a military territory in 1900 and a full colony in 1922. The French colonies in West Africa were highly different in terms of geography, climate and population densities (Table 7). Niger stands out with a land-locked location, desert climate and low population density, and Côte d’Ivoire is unique with its tropical monsoon climate and low levels of pre-colonial political centralisation. The four colonies were all ethnically diverse and of similar population size.

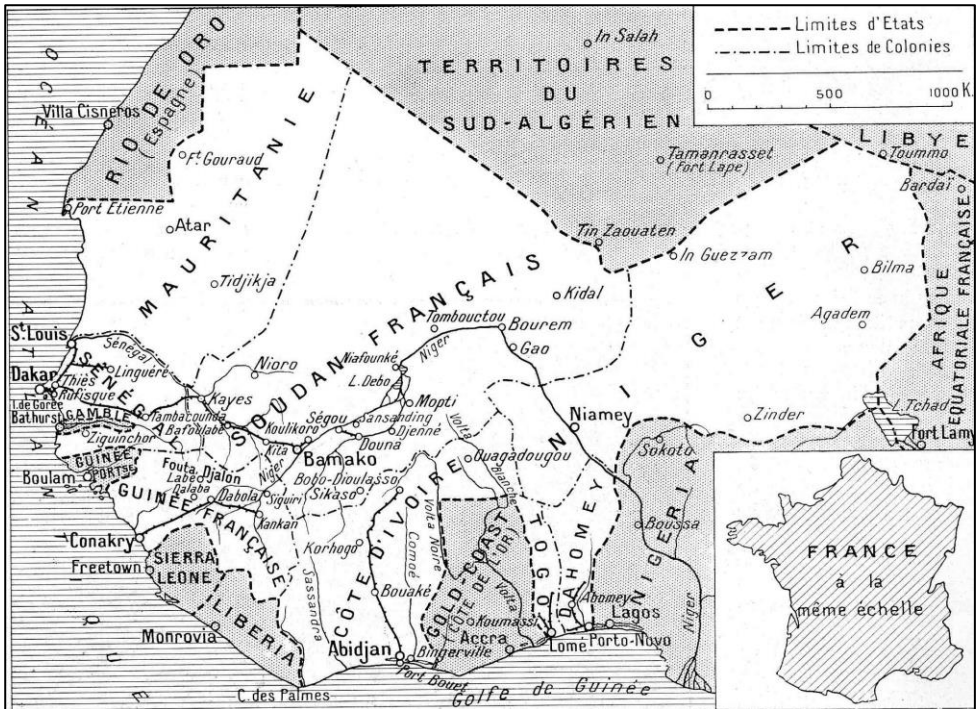


Figure 9 Map of French West Africa

Source: L'oeuvre de la France en Afrique occidentale, in numéro spécial de L'Illustration, 29 février 1936, p. 261, downloaded from https://fr.wikipedia.org/wiki/Afrique-Occidentale_française on 8 August 2017.

The four colonies became part of the Federation of French West Africa (*Afrique Française Occidentale, AOF*) that was created in 1895, but did not become effective until 1904 (Bouche 1991, pp. 129–136). The Federation also included Guinea, Mauritania, Soudan (Mali) and Upper Volta (Burkina Faso) (Figure 9). The Federation was headed from Dakar by a general Governor with extensive powers, while each colony was headed by a Lieutenant governor. The colonies were divided into smaller administrative units (*cercle*), headed by French administrators. The *cercles* were divided into *cantons* at the head of which the French sought to place local chiefs, as a show of indirect rule (Zucarelli 1973). The four Senegalese municipalities of Saint Louis, Gorée, Dakar and Rufisque (les Quatre communes) had a unique status within the federation, which included political rights for the African population.

Table 8 Classification of the colonies of French West Africa

Role	Colony	Comment
Core	Senegal	Historical administrative and industrial centre of French West Africa. Peanuts developed early on as a significant export crop.
Core	Côte d'Ivoire	The late economic powerhouse of the federation, with important exports of coffee, cocoa and timber that grew quickly after the Second World War.
Semi-periphery	Benin	Wealthy pre-colonial trading states with exports of palm oil that declined during the colonial period.
Semi-periphery	Guinea	Limited agricultural development combined with large mining resources (e.g. bauxite).
Periphery	Burkina Faso	Poor labour reserve for Côte d'Ivoire.
Periphery	Mali	Reliant on subsistence agriculture after failed colonial attempts at modernisation (e.g. Office du Niger).
Periphery	Mauritania	Remained largely unchanged during the colonial period, with mining resources that were exploited after independence.
Periphery	Niger	Reliant on subsistence agriculture and commercial agriculture (principally peanuts) developed late in the colonial period.

Source: Author's assessment based on Amin (1971).

Within the Federation the constituent colonies took on different roles (Table 8). Senegal and Côte d'Ivoire were the core of the Federation with Dakar being the administrative and industrial centre and Côte d'Ivoire having the best conditions for commercial agriculture. Benin was in a semi-peripheral position, while Niger was clearly in the periphery with low economic potential. Local geographic conditions and population patterns favoured specialisation in different export crops. Figure 10 shows the value of exports of the four countries up until today. During the colonial period there was a certain 'reversal of fortunes'. Senegal was initially the most prosperous colony, with peanut exports starting in the 1840s, but from the First World War expansion was slow (Vanhaeverbeke 1970). In Dahomey palm oil had been exported early on as a licit alternative to slaves by the local kingdoms. Exports increased until the 1930s, but then entered a prolonged period of stagnation (Manning 1982, p. 230ff). Côte d'Ivoire had initially been underexploited, but by the 1920s, its export value had surpassed that of Benin and exports of wood, coffee and later cocoa continued to expand at a pace that outdid the other three colonies (Coquery-Vidrovitch 1992). Niger initially lacked commercial production, but after the First World War peanut production was developed, although significant volumes were only reached by the 1940s (Fuglestad 1983, p. 168ff).

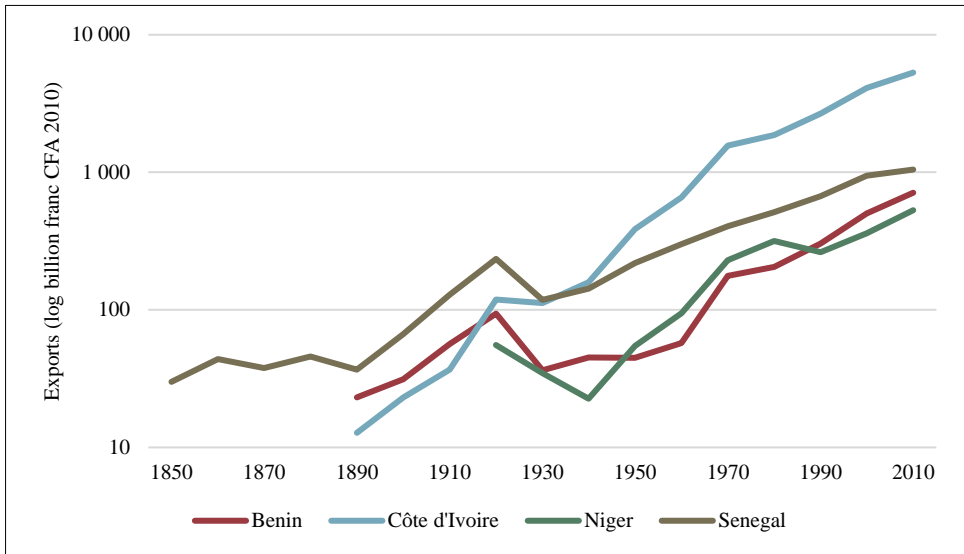


Figure 10 Real exports from the four countries per decade 1850–2010

Source: See Table 5.

Overall, the four territories remained predominantly trading colonies with limited European settlement in rural areas during the colonial period. Export crop production in all colonies was dominated by African smallholders, while commerce and value-added activities were controlled by French and other foreign companies (Amin 1971). African traders and entrepreneurs of any significance had been wiped out in the beginning of the 20th century. French public and private investments were limited until the Second World War; the colonial authorities mainly supported the production of export crops through expansion of transport facilities such as ports, railways and roads. After the war, more development oriented policies were implemented, but most investments continued to go to infrastructure, while support to production and schooling remained limited (Manning 1998). These investments fuelled some short-lived economic growth in French West Africa in the post-war period, but the degree of structural change was limited and the industrial sector remained small (Maldant et al. 1973).

The end of the Second World War also meant an acceleration of the political and social reforms that paved the way to independence. In historical terms it was a relatively quick, but at the time unplanned process, driven by African claims to civil and political rights and equal treatment in the labour market. This greatly increased the cost of colonisation to France (Cooper 2002). In the end, the Federation of

French West Africa split up – ‘Balkanised’ – and the eight constituent colonies gained independence in 1960. They all kept close relationships with France, except Guinea that broke with France and became independent in 1958.

Since independence

After independence, the four countries went different ways as attempts at closer cooperation between the former members of the Federation of French West Africa – such as between Senegal and Mali – quickly evaporated because of national differences in political and economic objectives (de Benoist 1979). As the former federal administrative and industrial centre, Senegal was the most diversified economy, but was also the hardest hit by the loss of the federal common market. Instead, opportunities opened up for the other countries to develop their own manufacturing, particularly in Côte d’Ivoire. All four countries followed the development paradigm of the day and pursued state led development that relied on government led planning and investment, while avoiding outright socialist policies as in Guinea or Mali (Amin 1971). The link to France remained strong in the form of monetary cooperation within the CFA franc zone (from which only Guinea defected), development aid, military presence, technical experts and political, cultural and educational ties (Hayter 1966). From an institutional perspective, there was great continuity over independence, as French structures were largely kept. The four first presidents Félix Houphouët-Boigny (Côte d’Ivoire), Léopold Sédar Senghor (Senegal), Hamani Diori (Niger) and Hubert Maga (Benin) were all educated in French elite schools and the first three had been French parliamentarians.

All regimes drifted towards authoritarianism at or soon after independence, but later democratised to varying degrees. Senegal has been the most stable country and has gradually democratised in two phases at the end of the 1970’s and in 2000. Benin and Niger democratised in the beginning of the 1990s. While Benin has remained a democracy, there have been reversals in Niger. Côte d’Ivoire became freer in the 1990s, without reaching full democracy. By 2010, Freedom House ranked Benin as ‘Free’, Niger and Senegal as ‘Partly Free’ and Côte d’Ivoire as ‘Not Free’.

The colonial period had legated the countries weak economic structures that mainly relied on cash crop exports, although Senegal had some light manufacturing capacity with low competitiveness. French and other foreign ownership of industry and trade dominated and remained so after independence. Only in Côte d’Ivoire did the exports of cocoa, coffee and wood spur significant growth in the decades following independence.¹⁵ In the other countries, where less dynamic commodities

¹⁵ See Paper 4 for a more comprehensive account of these developments in Côte d’Ivoire and Senegal.

dominated, growth was stagnant or slow as shown in Figure 8. All four countries experienced severe macro-economic imbalances in the run up to the second oil crises and had to agree to structural adjustments programmes with the IMF between 1979 (Senegal) and 1989 (Benin) (Guillaumont 1985; Goreux 1985; World Bank 1992). The common CFA franc, which was linked to the French franc, was devalued by 50% against the French franc in 1994 to boost competitiveness. The same year Benin, Burkina Faso, Côte d'Ivoire, Mali, Niger, Senegal and Togo deepened their regional integration by forming the West African Economic and Monetary Union (WAEMU; UMEOA in French) with a view to form a customs union with a common external tariff by 2000 (van den Boogaerde & Tsangarides 2005).

Table 9 Selected development indicators, average 2011-2015

	Benin	Côte d'Ivoire	Niger	Senegal
GDP per capita, PPP (constant 2011 international \$)	1,920	2,880	869	2,211
Agriculture, value added (% of GDP) ¹⁾	24.9	24.1	43.0	15.6
Informal employment (% of total non-agricultural employment)	96.8	92.8	95.4	93.4
Poverty headcount ratio at \$1.90 a day (2011 PPP) (% of population)	51.3	27.9	47.9	38.0
Literacy rate, adult total (% of people ages 15 and above)	32.9	42.4	15.5	47.4
Fertility rate, total (births per woman)	5.2	5.1	7.4	4.9
CPIA property rights and rule-based governance rating (1=low to 6=high)	3.0	2.7	3.0	3.5
Control of corruption (-2.5=weak to 2.5=strong) ²⁾	-0.7	-0.7	-0.6	-0.2
Total tax revenue (% of GDP) ³⁾	14.8	14.6	11.0	19.0

Source: World Development Indicators. 1) Data for Niger from World Bank 2013 Niger CSP 2013-16, p. 3; 2) The Worldwide Governance Indicators, 2016 Update; 3) ICTD/ UNU-WIDER Government Revenue Dataset 2017: Merged.

Since the 1990s the economic performance has improved – albeit irregularly – in the four countries as mentioned above. In addition to democratisation and improved macro-economic policies there have also been important social gains particularly because of substantial investments in education to compensate for the very low enrolment ratios left by colonialism. Life expectancy has gone up and there have been sharp reductions in the infant mortality rate.

Nevertheless, as we saw above the overall development since independence has been far from satisfactory, with low structural transformation and low levels of human development. The development challenges are considerable with weak governance, persistent dependence on the agricultural sector, high levels of informal employment, high population growth, widespread poverty and low educational levels (Table 9). Unsurprisingly Côte d'Ivoire and Senegal are doing slightly better than Benin, while Niger is the most vulnerable economy. Niger and Côte d'Ivoire have also recently experienced considerable political instability and national conflict in the recent decade, while the Senegalese government has been engaged in conflict in the Casamance region. Some accounts consider Côte d'Ivoire to fulfil the criteria to be a failed state (Thorbecke 2015), but this may be an exaggeration given its current growth performance.

Discussion

This section opened and closed by pointing to the lack of economic and social development of the four case countries since independence. Rather than trying to explain this general state of underdevelopment, which are likely to be due to a conflation of multiple factors, we turn to history to get the long-term perspective. Two main observations provide a starting point for such an undertaking. First, the four countries share a common French colonial and institutional heritage that have shaped both state structures and development patterns. The independent states inherited economies that were overwhelmingly based on agricultural production and cash crops and largely controlled by French and other foreign companies. The French influence continued to be strong after independence through the CFA franc, aid and military presence and through other means. Second, against this common institutional and external background, there are obvious variations between countries and over time in terms of political, economic and social developments. Fundamentally, different factor endowments have given rise to different economic structures, political economy, and policy choices. It is this variation over time and space that this thesis aims to measure and explain more closely through the lens of the fiscal system, within the analytical framework developed in the previous section. We now turn to a summary of the empirical papers.

Summary of the papers

Paper I: Long-Term Dynamics of the State in Francophone West Africa: Fiscal Capacity Pathways 1850–2010

This paper provides the core empirical basis for the thesis. It starts with the observation that systematic quantitative studies of individual African state trajectories in the long run are lacking, which means that African states tend to be viewed as dependent objects rather than subjects with agency and history of their own. The paper contributes to filling this gap in the literature by identifying and analysing the evolution of the state in francophone West Africa through a detailed comparison of long-term fiscal capacity between Benin, Côte d'Ivoire, Niger and Senegal. The paper presents the data set and sources of tax outcomes and contextual variables covering some 160 years for the four countries, which is a uniquely long time-period by African standards. It also discusses the relevance and construction of various central measures of fiscal capacity, arguing that several measures are needed to fully reflect fiscal capacity. The paper thus serves to anchor the empirical work of the thesis in the previous literatures and debates on state capacity, development, taxation and African economic history that have been reviewed in this Introduction. Three main findings emerge from the paper.

First, all measures of fiscal capacity point to a long-term increase in state capacity in all the four countries (Figure 11). This increase can be associated with the combined effect of long-term economic development driven by expanded production of export commodities, fiscal reforms and population growth, a factor that has featured less prominently in studies of fiscal capacity. This finding shows the importance of recognizing the dynamic nature of African economic history and puts contemporary debates about African stagnation in perspective. This being said, and in spite of various reform efforts, all four countries remain weak states with low tax ratios and weak tax bases.

Second, the fiscal pathways of the countries show common temporal patterns that fit established periodisations in African economic history, thus buttressing their value in providing a framework for studying the state trajectories of individual African states. Three growth periods were identified corresponding to the establishment and expansion of the colonial state in the face of local resistance until the Great Depression, the development era driven by favourable economic and political conditions and the last period that can be associated with the devaluation of the Franc CFA in 1994, democratisation and reforms to the tax system in the wake of structural adjustment programmes.

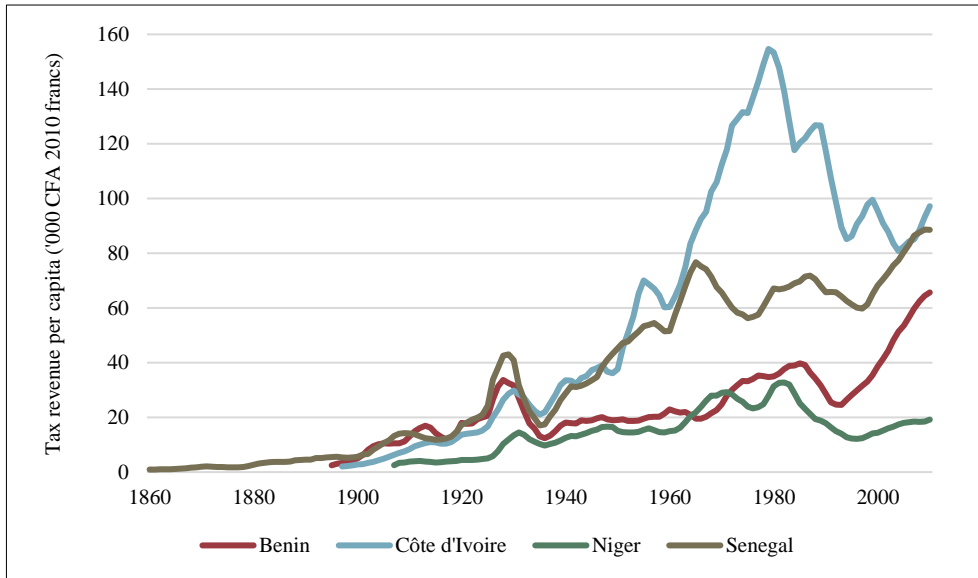


Figure 11 Real total tax revenue per capita 1860–2010

Source: See Table 5. Five-year moving average.

Third, within these common patterns there was considerable variation between countries and over time. These differences can be traced back to the environmental constraints and factor endowments that determined the choice of export crop before colonisation or during the early colonial period. This does not mean countries were predestined to follow certain fiscal pathways by some purported pre-colonial or colonial ‘legacy’. The fortunes of the individual crops varied over time and political decisions influenced fiscal systems considerably.

The variation between the studied countries also points to a more general conclusion of this paper; the degree to which fiscal pathways and state trajectories more broadly have evolved differently through history, even between countries of geographic proximity and with seemingly similar colonial heritage, institutions and levels of development. This variation provides reasons to be cautious in generalizing about colonial legacies and institutional persistence, as is done in some of the institutional literature, or about the character of the ‘African state’ and its capacity, as is sometimes done in the development literature. It underlines the importance of considering the specific histories and contexts of individual African states when designing efforts to strengthen their capacity in the future.

Paper II: Long-term Drivers of Taxation in Francophone West Africa 1893–2010

This paper takes the observations and narratives of Paper I one step further by attempting to test econometrically some of the explanations for state development reviewed in this Introduction. The entry-point of the paper is the long-standing debate between scholars who view Sub-Saharan Africa as inherently different and those who apply standard economic theories and concepts to explain African development (or the lack thereof). This debate resonates also in the literature on state development in Africa, where some authors emphasise factors that come out of the historical experience of state development in Western Europe, such as population density, wars and international trade, while others view Africa as inherently different, focusing on factors such as social structures, colonisation and dependency more broadly.

The contribution of this paper is to submit some of these different explanations to state development in Sub-Saharan Africa to quantitative testing, which has not been done previously in a long-term perspective. Particularly, the paper asks the question to what extent economic expansion and external dependency mattered for the long-term development of taxation, and, by implication, the capacity of the state, in francophone West Africa? The relationship between the state and the economy is studied by investigating the relationship between fiscal outcomes and international trade in Benin, Côte d'Ivoire, Niger and Senegal between 1893 and 2010. External dependency is proxied by taxation and trade in the former colonial power France, justified by the strong colonial and contemporary links between France and its former colonies. The empirical analysis is done by employing an econometric technique – panel cointegration modelling – that is adapted to the analysis of how non-stationary variables relate over time.

We find a strong and significant positive long-term relationship between taxation and international trade for the four West African countries. The results suggest that economic expansion has been a central long-term driver of modern state development in African countries just as the historical literature for Europe suggests. Our results also show that tax outcomes in the four West African countries are related to economic development in France, and in the robustness analysis significantly with Swedish GDP and weakly with British GDP. We interpret these results as evidence of African dependence on the international economic environment. Additionally, we find a strong association between the tax outcomes of the West African countries and fiscal developments in the former colonizing power France, but not when testing for Sweden or the UK. We interpret this long-term relationship with French taxation as a manifestation of isomorphism with the four West African countries at the receiving end and France at the delivering end, which is consistent with the persistent strong institutional and other bonds between

the countries that have evolved over the long 20th century and the well-documented role of external ‘best practice’ in shaping African fiscal systems.

To conclude, we provide what is likely to be the first econometric evidence that economic expansion has been a significant factor in driving the long-term development of modern states in West Africa, just as it was in Europe, but also point to the historical vulnerability and external dependency of the fiscal systems of the four West African countries. These results show that isomorphism and other dependencies matter for state development in Africa and deserve being subject to more rigorous empirical testing than has been the case so far.

Paper III: Tax Stabilisation, Trade and Political Transitions in Francophone West Africa over 120 years

This paper complements Paper II by studying the evolution of short-term patterns of taxation and trade over the same time-period. The paper kicks off with the commonly held view that tax revenue in contemporary developing countries is more volatile and responsive to economic shocks than in developed countries, which has negative consequences for public spending and ultimately for their long-term social and economic development. The paper adds a historical perspective to the existing literature by first addressing the question whether tax instability has fallen or risen in the long-term and then turning to investigating how these changes in instability may be explained. Theories and econometric models from the contemporary fiscal policy literature are employed to study the short-term behaviour of taxation and trade in Benin, Côte d’Ivoire, Niger and Senegal between 1893 and 2010.

The results point to a significant long-term fiscal stabilisation in the four West African economies as measured by a reduction in tax revenue volatility and the responsiveness of tax revenue to trade (Figure 12). Arguably, this pattern of stabilisation has not been properly acknowledged in the modern fiscal policy literature that tends to focus on comparing Sub-Saharan Africa and other developing regions to developed countries using contemporary data.

Three main explanations are investigated econometrically to account for the fall in volatility – economic structure, tax policy and politico-institutional factors. The results show that all these explanations have merit when explaining the long-term pattern of stabilisation observed for the four case countries. In terms of economic structure, there has been a fall in the volatility of trade flows as part of a long-term development process. In terms of tax policy, there has been a shift in the composition of tax revenue away from trade taxes to more stable domestic indirect taxes, notably as a function of the introduction of the VAT. In terms of politico-institutional factors, the stabilisation occurred as extractive colonialism gave way to

more development oriented policies and independence, but the influence of the political regime is inconclusive in line with the theoretical and empirical literature.

In conclusion, the paper points to the value of studying African fiscal systems over long time-periods to identify relationships not apparent from the short-term perspective employed in most contemporary research and to understand the intricate mechanisms and dynamics that characterize the development process.

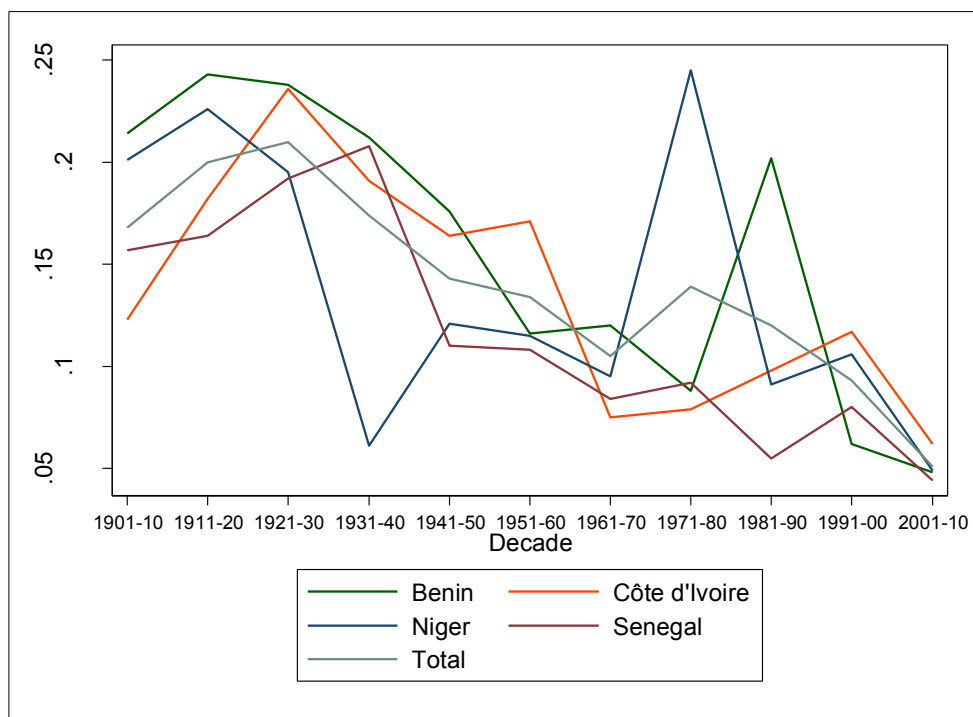


Figure 12 Tax revenue volatility per decade

Note: Volatility is calculated as the standard deviation of the cyclical components using the Hodrick–Prescott filter (smoothing parameter 100).

Paper IV: Beyond Miracle and Malaise. Social Capability in Côte d’Ivoire and Senegal during the Development Era 1930–1980

This paper investigates the quality of social and economic development in Côte d’Ivoire and Senegal during the so-called ‘development era’ 1930–1980. As such it has a different focus than the other three papers, in that fiscal capacity is only one component of the wider analytical framework. The paper starts by noting that the present optimism about growth in Africa is mirrored by the development era, which

was a crucial period for Sub-Saharan Africa was marked by the transition from extractive colonialism to independent nation-building. However, although per capita growth during the zenith of this period was almost as high as the current period, growth deteriorated in the second half of the 1970s and Sub-Saharan Africa continued to diverge from the rest of the world.

While there is a large literature that analyses the causes of lagged development in Africa since independence, lack of data – including reliable measures of GDP, economic sectors, household income, poverty and inequality – has obstructed scholars from analysing the evolution and drivers of economic growth over the long-run, stretching into the colonial period. This knowledge gap has made it difficult to explain the fabric of economic growth and why growth during the development era did not convert into sustained development or modern economic growth. By implication, possibilities to unveil the dynamic and multi-dimensional nature of the current growth process in historical light has been greatly circumscribed.

The paper attempts to capture part of this multi-dimensionality of the development process by adopting a revised version of Moses Abramovitz' (1986; 1995) social capability framework. This framework is operationalised by distinguishing between four measurable elements of social capability: degree of structural transformation, inclusion (income inequality and access to education), the state's autonomy (fiscal capacity) and its accountability (governance and provision of public goods). These four elements are reviewed to demonstrate the diversity of outcomes that were produced in Côte d'Ivoire and Senegal during the period 1930–80. We show that there was considerable progress in social capability in both countries during the development era. This rapid and broad-based transformation from extractive colonies to independent nation states within 50 years has not been properly recognised in the development literature, which is often focused on contemporary social and economic challenges or cover shorter time periods. The high growth rates of Côte d'Ivoire allowed the country to expand social capabilities rapidly in all areas from a low level, but Senegal could also achieve significant gains despite its much less dynamic economy. This shows that development outcomes cannot be attributed to mono-causal or fundamental factors, such as factor endowment or social structures. Relationships that are more complex are at play.

Moreover, the paper shows in a structured way that progress during the 'development era' was not uniform, but fraught with fundamental shared challenges. It may in fact be more relevant to talk about an era of 'interrupted development' analogous with the assessment of Amin (1967) and more recently by Austin et al. (2017). The experiences of Côte d'Ivoire and Senegal show that we need to investigate nuances and deeper elements of the catching up potential. We argue that the social capability approach gives us a framework for disentangling the processes involved in the spirit of Abramowitz (1986; 1995). Most notably, our

analysis highlights how persistent lack of broad-based access to economic and political opportunities played a significant role in disrupting economic and social progress in the two countries. This lack of inclusion also gives us an indication for where to look to understand whether contemporary African growth experiences are different and more likely to be sustained.

Conclusion

The original idea behind this thesis was to contribute to writing the modern economic history of individual African countries by covering both the colonial and independent periods. At the time of starting the thesis work, African economic history was still scrambling to respond to the publication of the so-called ‘AJR-articles’¹⁶ that claimed to detect an econometric (and even causal) link between colonial institutions and development outcomes without considering what happened during the centuries that separated treatments and outcomes. The AJR-articles and their offspring also seemed to imply that Africa was basically doomed to underdevelopment because of external events, conditions or social structures originating in the removed past. A very bleak prospect indeed. I felt the best response to this ‘compression of history’ was to try to portray in some detail the gradual process of long-term development over time, building on the path-breaking work on African economic history of the likes of Anthony Hopkins, Frederik Cooper and Patrick Manning.

I chose the state as a study topic because I believed that the state was neglected in economic theory and the development literature, particularly since the neo-liberal turn of the 1980s. But as Max Weber observed and the history of growth and development shows, state and society go together. Additionally, I was concerned with the sweeping and dismal portrayal of the ‘African state’ and its purported neo-patrimonial nature that I felt lacked firm empirical underpinnings. Modern African states deserve proper histories based on the same metrics as in other parts of the world as called for by Jean-François Bayart and others.

This introductory chapter has shown that the state has many dimensions that have been studied for centuries. For an economic historian the fiscal system is particularly appealing, since it is so eminently suitable for quantitative historical analysis. Moreover, there is a large literature that argues that the fiscal system is a very good reflection of the capacity of the state and society at large. In his much-quoted passage referenced above, Joseph Schumpeter quipped that it is possible to discern the thunder of history through the evolution of the fiscal system. This fiscal history

¹⁶ ‘AJR’ stands for Acemoglu, Johnson and Robinson

has been amply written for Western countries, but Sub-Saharan Africa has been largely neglected. This is part of the wider problems of decades of neglect of African economic history and serious constraints in terms of the availability of historical macro-economic data for African countries. Recently, however, several authors have studied colonial fiscal systems in Africa and in parallel there has been more attention to modern African taxation. This thesis builds on, links to and adds to these efforts.

This thesis demonstrates that the fiscal system is a good entry point for quantifying and understanding the long-term evolution of the modern state and the development process, particularly in the data scarce African context. This is shown by how the fiscal trajectories fit the main regime shifts in African economic history and international trade as a proxy for economic development. The experiences of long-term state development in Benin, Côte d'Ivoire, Niger and Senegal presented in this thesis can arguably contribute to shedding new light on our understanding of African states. Three main conclusions can be made that relate back to the research questions posed above.

First, modern African states have dynamic histories that help us understand from where they come and explain their current nature. This thesis presents evidence of significant long-term growth of state capacity and the economy in the four West African countries, shown by increasing tax levels, a shift in tax composition away from trade taxes to domestic indirect taxes, and a fall in fiscal volatility and responsiveness of tax revenues to trade, combined with an increase in the tax base represented by international trade. This long-term expansion of fiscal capacity in the four countries is usually not properly recognised in the contemporary development literature, which instead tends to emphasise the current weaknesses of African governments and fiscal systems and within shorter time perspectives.

Second, our understanding of African states cannot be reduced to colonial legacies or explained by institutional persistence. There were indeed clear common temporal patterns among the four countries with significant continuity over independence, but also important differences depending on economic, political and social contexts. The strong connection between state and trade performance is consistent with state and fiscal theory, the historical experience of Western countries, and empirical patterns in modern developing countries. In this way, Africa is not different. Instead, what deserves much more empirical attention is the impact of the continuous external dependency and isomorphism to which African states are subjected.

Third, despite long-term growth, state capacity in the four countries has been constrained by limited social and economic development just as theory would predict. Yet, many African countries tax more than Western countries did at similar stages of development as shown in Figure 4 above. Such high tax burdens may have negative effects on economic activity. The implication is that any hopes of

increasing domestic resource mobilisation to finance e.g. the Sustainable Development Goals may be disappointing unless accompanied by real economic growth and social transformation. There is no wholesale solution to this challenge, but each country needs to adopt unique solutions. While the responsibility for domestic policy should be firmly with African governments as they throw off the yoke of colonial legacy and post-colonial policies, new constraints to independent policy-making have arisen with the recent wave of globalisation. This context is very different from the conditions that shaped historical state development in Western Europe. While there are lessons to be learned from that historical experience, it seems clear that innovation needs to be the order of the day for African governments to navigate this new world.

In sum, the evidence presented in this thesis on the fiscal trajectories and economic development of Benin, Côte d'Ivoire, Niger and Senegal is testimony to the great achievements of modern state development in West Africa over the long 20th century, but also to the historical vulnerability and external dependency of these states.

There are several areas open for future research on these important themes. First, more comparative work is needed to determine how different forces have affected other African states over long time-periods. For that we need longitudinal annual fiscal data, linking the colonial and independent period for many more African countries so that we can test hypotheses more systematically and more fully integrate Africa into mainstream debates on the historical development of the state and fiscal systems. Fortunately, it seems as if such work is underway. Second, there is still much to be done in terms of understanding the mechanisms and political economy of individual tax reforms in Africa at different historical points in time. Such studies should consider the role of external influence and the interaction between externally versus domestically crafted solutions. Third, we still know very little about the actual workings of African public administrations and how they evolved over time, which represents more directly the capacity of the state than taxation. Much more could be done here for both the colonial and the independent periods. Fourth, this thesis is guilty of the same sin as much literature on state and fiscal capacity; it primarily focuses on taxation, while largely disregarding other sources of public revenue and the spending side of the state. Again, the field is open for more historical research. Lastly, we desperately need to come up with reasonable historical estimates of basic macro-economic and political data for Sub-Saharan Africa. Without consistent GDP data, it is difficult to comprehensively understand long-term growth processes and drivers. Then finally we would be able to discern the thunder of history more clearly in Africa.

References

- Abramovitz, M. 1986. Catching Up, Forging Ahead, and Falling Behind. *Journal of Economic History* 46, 385–406.
- Abramovitz, M, 1995. The Elements of Social Capability. In Koo, BH & Perkins, DH (Eds), *Social Capability and Long-Term Economic Growth*. St. Martin's Press, New York, NY.
- Abramson, SF. 2017. The Economic Origins of the Territorial State. *International Organization* 71, 97–130.
- Acemoglu, D, Johnson, S, & Robinson, JA. 2001. The Colonial Origins of Comparative Development: An Empirical Investigation. *American Economic Review* 91, 1369–1401.
- Acemoglu, D & Robinson, JA. 2010. Why is Africa Poor? *Economic History of Developing Regions* 25, 21–50.
- Afigbo, AE, 1974. The establishment of colonial rule, 1900–1918. In Crowder, M & Ajayi, JFA (Eds), *History of West Africa*. Longman, London, 424–483.
- Aghion, P & Roulet, A. 2014. Growth and the Smart State. *Annual Review of Economics* 6, 913–926.
- Alesina, AF, Michalopoulos, S & Papaioannou, E. 2012. Ethnic Inequality. NBER Working Paper No. 18512, National Bureau of Economic Research.
- Alexopoulou, K & Juif, D. 2017. Colonial State Formation Without Integration: Tax Capacity and Labour Regimes in Portuguese Mozambique (1890s–1970s). *International Review of Social History* 62, 215–252.
- Almond, GA. 1965. A Developmental Approach to Political Systems. *World Politics* 17, 183–214.
- Amin, S. 1967. *Le développement du capitalisme en Côte d'Ivoire*. Les Éditions de Minuit, Paris.
- Amin, S. 1971. *L'Afrique de l'Ouest bloquée, l'économie politique de la colonisation, 1880–1970*. Les Éditions de Minuit, Paris.
- Andrews, M, Pritchett, L, & Woolcock, M. 2017. *Building State Capability. Evidence, Analysis, Action*. Oxford University Press, Oxford.
- Austen, RA. 1987. *African Economic History: Internal Development and External Dependency*. Currey; Heinemann, London; Portsmouth, NH.
- Austin, G. 2004. *Markets With, Without, and in Spite of States: West Africa in the Pre-colonial Nineteenth Century*. Working Paper No. 03/04, London School of Economics.

- Austin, G. 2008a. The "reversal of fortune" thesis and the compression of history: Perspectives from African and comparative economic history. *Journal of International Development* 20, 996–1027.
- Austin, G. 2008b. Resources, techniques, and strategies south of the Sahara: revising the factor endowments perspective on African economic development, 1500–2000. *Economic History Review* 61, 587–624.
- Austin, G, Frankema, E & Jerven, M, 2017. Patterns of Manufacturing Growth in Sub-Saharan Africa: From Colonization to the Present. In O'Rourke, KH & Williamson, JG (Eds), *The Spread of Modern Industry to the Periphery since 1870*. Oxford University Press, Oxford, 345–374.
- Badie, B. 1992. *L'État importé : L'occidentalisation de l'ordre politique*. Fayard, Paris.
- Bardhan, P. 2016. State and Development: The Need for a Reappraisal of the Current Literature. *Journal of Economic Literature* 54, 862–92.
- Barry, B, 1981. Economic anthropology of precolonial Senegambia from the fifteenth through nineteenth centuries. In Gallistel Colvin, L, Ba, C, Barry, B, Faye, J, Hamer, A, Soumah, M & Sow, F (Eds), *The uprooted of the western Sahel: migrants' quest for cash in the Senegambia*. Praeger, New York, NY.
- Bates, RH. 1983. *Essays on the Political Economy of Rural Africa*. Cambridge University Press, Cambridge.
- Bates, RH, 2014. The Imperial Peace. In Akyeampong, EK, Bates, RH, Nunn, N & Robinson, JA (Eds), *Africa's development in historical perspective*. Cambridge University Press, New York, NY, 424–443.
- Bayart, J. 1989. *L'État en Afrique : La politique du ventre*. Fayard, Paris.
- Beckert, J. 2010. Institutional Isomorphism Revisited: Convergence and Divergence in Institutional Change. *Sociological Theory* 28, 150–166.
- Berg, EJ. 1960. The Economic Basis of Political Choice in French West Africa. *American Political Science Review* 54, 391–405.
- Besley, T & Persson, T, 2013. Taxation and Development. In Auerbach, AJ, Chetty, R, Feldstein, M & Saez, E (Eds), *Handbook of Public Economics*, Vol. 5. Elsevier, Amsterdam, 51–110.
- Besley, T & Persson, T. 2014a. The Causes and Consequences of Development Clusters: State Capacity, Peace, and Income. *Annual Review of Economics* 6, 927–949.
- Besley, T & Persson, T. 2014b. Why Do Developing Countries Tax So Little? *Journal of Economic Perspectives* 28, 99–120.

- Bird, RM, Martinez-Vazquez, J & Torgler, B. 2004. Societal Institutions and Tax Efforts in Developing Countries. Working Paper 21, CREMA.
- Bockstette, V, Chanda, A, & Putterman, L. 2002. States and Markets: The Advantage of an Early Start. *Journal of Economic Growth* 7, 347–369.
- Boone, C. 2003. Political topographies of the African state: territorial authority and institutional choice. Cambridge University Press, Cambridge; New York, NY.
- Bouche, D. 1991. Histoire de la colonisation française T. 2. : Flux et reflux (1815–1962). Fayard, Paris.
- Bowden, S, Chiripanhura, B, & Mosley, P. 2008. Measuring and explaining poverty in six African countries: A long-period approach. *Journal of International Development* 20, 1049–1079.
- Bräutigam, DA, 2008. Introduction: taxation and state-building in developing countries. In Bräutigam, DA, Fjeldstad, O & Moore, M (Eds), *Taxation and State-Building in Developing Countries: Capacity and Consent*. Cambridge University Press, Cambridge and New York, NY, 1–33.
- Broms, R. 2017. Colonial Revenue Extraction and Modern Day Government Quality in the British Empire. *World Development* 90, 269–280.
- Burgess, R & Stern, N. 1993. Taxation and Development. *Journal of Economic Literature* XXXI, 762–830.
- Bush, B & Maltby, J. 2004. Taxation in West Africa: transforming the colonial subject into the “governable person”. *Critical Perspectives on Accounting* 15, 5–34.
- Chelliah, RJ. 1971. Trends in Taxation in Developing Countries. *IMF Staff Papers* 18, 254–331.
- Cogneau, D & Dupraz, Y. 2015. Institutions historiques et développement économique en Afrique. *Histoire & Mesure* XXX, 103–134.
- Cogneau, D, Dupraz Y & Mesplé-Somps S. 2016. African States and Development in Historical Perspective: Colonial Public Finances in British and French West Africa. Mimeo.
- Cogneau, D. 2016. Histoire économique de l'Afrique : renaissance ou trompe-l'œil? *Annales. Histoire, Sciences Sociales* 71, 879–896.
- Collier, RB. 1982. Regimes in tropical Africa: changing forms of supremacy, 1945–1975. University of California Press, Berkeley, CA.
- Cooper, F. 2002. Africa since 1940: the past of the present. Cambridge University Press, Cambridge.

- Cooper, F. 2014. *Africa in the world: capitalism, empire, nation-state*. Harvard University Press, Cambridge, MA.
- Coquery-Vidrovitch, C. 1976. La mise en dépendance de l'Afrique noire. Essai de périodisation, 1800–1970. *Cahiers D'Études Africaines* 16, 7–58.
- Coquery-Vidrovitch, C. 1992. *L' Afrique occidentale au temps des français : colonisation et colonisés, (c. 1860–1960)*. Éd. la Découverte, Paris.
- Coquery-Vidrovitch, C. 1999. *L'Afrique et les africains au XIXe siècle : mutations, révolutions, crises*. Colin, Paris.
- Crowder, M. 1968. *West Africa under colonial rule*. Hutchinson, London.
- Crowder, M, 1974. The 1914–1918 European war and West Africa. In Crowder, M & Ajayi, JFA (Eds), *History of West Africa*. Longman, London, 484–513.
- Crowder, M & Ajayi, JFA, 1974. West Africa 1919–1939: the colonial situation. In Crowder, M & Ajayi, JFA (Eds), *History of West Africa*. Longman, London, 514–541.
- Dalton, G. 1976. An Economic History of West Africa by A. G. Hopkins. Review by: George Dalton. *African Economic History* 1, 51–101.
- Davidson, B. 1998. *West Africa before the colonial era: a history to 1850*. Longman, London.
- de Benoist, J. 1979. *La balkanisation de l'Afrique Occidentale Française*. Les Nouvelles Editions Africaines, Dakar.
- de Vaus, D. 2001. *Research Design in Social Research*. Sage, London.
- DiMaggio, PJ & Powell, WW. 1983. The Iron Cage Revisited: Institutional Isomorphism and Collective Rationality in Organizational Fields. *American Sociological Review* 48, 147–160.
- Dincecco, M. 2011. *Political Transformations and Public Finances: Europe, 1650–1913*. Cambridge University Press, Cambridge.
- Dincecco, M & Prado, M. 2012. Warfare, fiscal capacity, and performance. *Journal of Economic Growth* 17, 171–203.
- Dumont, R. 1962. *L'Afrique noire est mal partie*. Éditions du Seuil, Paris.
- Durevall, D & Henrekson, M. 2011. The futile quest for a grand explanation of long-run government expenditure. *Journal of Public Economics* 95, 708–722.
- Easterly, W & Levine, R. 1997. Africa's Growth Tragedy: Policies and Ethnic Divisions. *The Quarterly Journal of Economics* 112, 1203–1250.

- Ehret, C, 2014. Africa in World History before ca. 1440. In Akyeampong, EK, Bates, RH, Nunn, N & Robinson, JA (Eds), *Africa's development in historical perspective*. Cambridge University Press, New York, NY, 33–55.
- Engerman, SL & Sokoloff, KL, 2006. Colonialism, Inequality, and Long-Run Paths of Development. In Banerjee, AV, Benabou, R & Mookherjee, D (Eds), *Understanding poverty*. Oxford University Press, Oxford; New York, NY, 37–62.
- Englebert, P. 2000. *State legitimacy and development in Africa*. Lynne Rienner Publisher, Boulder, CO.
- Englebert, P & Dunn, KC. 2013. *Inside African politics*. Lynne Rienner, Boulder, CO.
- Erdmann, G & Engel, U. 2007. Neopatrimonialism Reconsidered: Critical Review and Elaboration of an Elusive Concept. *Commonwealth & Comparative Politics* 45, 95–119.
- Evans, PB. 1989. Predatory, Developmental, and Other Apparatuses: A Comparative Political Economy Perspective on the Third World State. *Sociological Forum* 4, 561–587.
- Evans, PB. 1995. *Embedded autonomy: states and industrial transformation*. Princeton University Press, Princeton, NJ.
- Evans, PB & Heller, P, 2015. Human Development, State Transformation, and the Politics of the Developmental State. In Leibfried, S, Huber, E, Lange, M, Levy, JD, Stephens, JD & Lange, M (Eds), *The Oxford Handbook of Transformations of the State*. Oxford University Press, Oxford.
- Feger, T & Asafu-Adjaye, J. 2014. Tax effort performance in sub-Saharan Africa and the role of colonialism. *Economic Modelling* 38, 163–174.
- Fenske, J. 2010. The Causal History of Africa: A Response to Hopkins. *Economic History of Developing Regions* 25, 177–212.
- Fenske, J. 2014. Ecology, Trade, and States in Pre-Colonial Africa. *Journal of the European Economic Association* 12, 612–640.
- Firmin-Sellers, K. 2000. Institutions, Context, and Outcomes: Explaining French and British Rule in West Africa. *Comparative Politics* 32, 253–272.
- Fjeldstad, O & Moore, M, 2008. Tax reform and state-building in a globalised world. In Bräutigam, DA, Fjeldstad, O & Moore, M (Eds), *Taxation and State-Building in Developing Countries: Capacity and Consent*. Cambridge University Press, Cambridge and New York, NY, 235–260.

- Fortes, M & Evans-Pritchard, EE, 1940. Introduction. In Fortes, M & Evans-Pritchard, EE (Eds), *African political systems*. Oxford University Press, London, 1–24.
- Fotsing, J. 1995. *Le pouvoir fiscal en Afrique : essai sur la légitimité fiscale dans les états d'Afrique noire francophone*. LGDJ, Paris.
- Frankema, E. 2010. Raising revenue in the British empire, 1870–1940: how 'extractive' were colonial taxes? *Journal of Global History* 5, 447–477.
- Frankema, E. 2011. Colonial taxation and government spending in British Africa, 1880–1940: Maximizing revenue or minimizing effort? *Explorations in Economic History* 48, 136–149.
- Frankema, E & Jerven, M. 2014. Writing history backwards or sideways: towards a consensus on African population, 1850–2010. *Economic History Review* 67, 907–931.
- Frankema, E & van Waijenburg, M. 2014. Metropolitan Blueprints of Colonial Taxation? Lessons from Fiscal Capacity Building in British and French Africa, c. 1880–1940. *Journal of African History* 55, 371–400.
- Fuglestad, F. 1983. *A History of Niger 1850–1960*. Cambridge University Press, Cambridge.
- Fukuyama, F. 2013. What Is Governance? *Governance* 26, 347–368.
- Gardner, L. 2013. *Taxing colonial Africa: the political economy of British imperialism*. Oxford University Press, Oxford.
- Garnsey, P & Saller, RP. 1987. *The Roman Empire: Economy, Society and Culture*. University of California Press, Berkeley and Los Angeles, CA.
- Gazibo, M, 2012. Introduction. In Bach, DC & Gazibo, M (Eds), *Neopatrimonialism in Africa and Beyond*. Routledge, London & New York, NY, 1–6.
- Gennaioli, N & Rainer, I. 2007. The modern impact of precolonial centralization in Africa. *Journal of Economic Growth* 12, 185–234.
- Gerschenkron, A. 1962. *Economic Backwardness in Historical Perspective*. Harvard University Press, Cambridge.
- Goreux, LM, 1985. Les programmes de stabilisation soutenus par le FMI en Afrique de l'Ouest francophone. In Guillaumont, P (Ed), *Croissance et ajustement : les problèmes de l'Afrique de l'Ouest*. Economica, Paris, 201–226.
- Green, E. 2012. On the Size and Shape of African States. *International Studies Quarterly* 56, 229–244.

- Greif, A, 2008. The Impact of Administrative Power on Political and Economic Developments: Toward a Political Economy of Implementation. In Helpman, E (Ed), *Institutions and Economic Performance*. Harvard University Press, Cambridge, MA, 17–63.
- Guillaumont, P, 1985. Ajustement et croissance en Afrique de l'Ouest : une vue d'ensemble. In Guillaumont, P (Ed), *Croissance et ajustement : les problèmes de l'Afrique de l'Ouest*. Economica, Paris, 11–38.
- Harding, S. 1998. *Is Science Multi-Cultural? Postcolonialism, Feminisms, and Epistemologies*. Indiana University Press, Bloomington and Indianapolis, IN.
- Hargreaves, JD, 1974. The European partition of West Africa. In Crowder, M & Ajayi, JFA (Eds), *History of West Africa*. Longman, London, 402–423.
- Hayter, T. 1966. *French aid*. Overseas Development Institute, London.
- Herbst, J. 2014. *States and Power in Africa: Comparative Lessons in Authority and Control*. New paperback edition. Princeton University Press, Princeton and Oxford.
- Hopkins, AG. 1973. *An economic history of West Africa*. Longman, London.
- Hopkins, AG. 2009. The New Economic History of Africa. *Journal of African History* 50, 155–177.
- Hough, JF & Grier, R. 2015. *The Long Process of Development. Building Markets and States in Pre-industrial England, Spain and their Colonies*. Cambridge University Press, New York, NY.
- Huillery, E. 2009. History Matters: The Long-Term Impact of Colonial Public Investments in French West Africa. *American Economic Journal: Applied Economics* 1, 176–215.
- Huillery, E. 2011. The Impact of European Settlement within French West Africa: Did Pre-colonial Prosperous Areas Fall Behind? *Journal of African Economies* 20, 263–311.
- Huillery, E. 2014. Black Man's Burden – The Cost of Colonization of French West Africa. *Journal of Economic History* 74, 1–38.
- Idrissa, K, 1998. Histoire des douanes nigériennes : la première expérience d'une administration douanière ou l'échec d'une politique économique, 1898–1918. In Comité pour l'histoire économique et financière de la France (Ed), *La France d'Outre-mer. Un siècle de relations monétaires et financières, colloque tenu à Bercy les 13, 14 et 15 novembre 1996*. Imprimerie nationale, Paris, 133–176.
- IMF. 2017. *Regional economic outlook. Sub-Saharan Africa*. May, International Monetary Fund.

- Jacks, DS. 2013. From Boom to Bust: A Typology of Real Commodity Prices in the Long Run. NBER Working Paper No. 18874, National Bureau of Economic Research.
- Jackson, RH & Rosberg, CG. 1982. Why Africa's Weak States Persist: The Empirical and the Juridical in Statehood. *World Politics* 35, 1–24.
- Jerven, M, Austin, G, Green, E, Uche, C, Frankema, E, Fourie, J, Inikori, JE, Moradi, A, & Hillbom, E. 2012. Moving Forward in African Economic History: Bridging the Gap Between Methods and Sources. African Economic History Working Paper Series 1/2012.
- Jerven, M. 2010. African Growth Recurring: an Economic History Perspective on African Growth Episodes, 1690–2010. *Economic History of Developing Regions* 25, 127–154.
- Jerven, M. 2013. Poor numbers: how we are misled by African development statistics and what to do about it. Cornell University Press, Ithaca, NY.
- Jerven, M. 2014. A West African experiment: constructing a GDP series for colonial Ghana, 1891–1950. *Economic History Review* 67, 964–992.
- Johnson, ND & Koyama, M. 2017. States and economic growth: Capacity and constraints. *Explorations in Economic History* 64, 1–20.
- Kaldor, N. 1963. Taxation for Economic Development. *Journal of Modern African Studies* 1, 7–23.
- Karaman, KK & Pamuk, Ş. 2013. Different Paths to the Modern State in Europe: The Interaction Between Warfare, Economic Structure, and Political Regime. *American Political Science Review* 107, 603–626.
- Keen, M. 2012. Taxation and Development—Again. IMF Working Paper WP/12/220, International Monetary Fund.
- Kenny, LW & Winer, SL. 2006. Tax Systems in the World: An Empirical Investigation into the Importance of Tax Bases, Administration Costs, Scale and Political Regime. *International Tax and Public Finance* 13, 181–215.
- Kiser, E & Sacks, A, 2009. Improving Tax Administration in Contemporary African States: Lessons from History. In Martin, IW, Mehrotra, AK & Prasad, M (Eds), *The New Fiscal Sociology Taxation in Comparative and Historical Perspective*. Cambridge University Press, New York, NY, 183–200.
- Ko, CY, Koyama, M, & Sng, T. 2016. Unified China and Divided Europe. Forthcoming in *International Economic Review*, January 2018.
- Kohli, A, 2004. Introduction. States and Industrialization in the Global Periphery. In *State-Directed Development*. Cambridge University Press, Cambridge.

- Konte, M & Wong Sonne, E. 2017. Measuring institutions during and after colonisation in Senegal (1819–2010). ERSa working paper 696, Economic Research Southern Africa.
- La Porta, R, Lopez-de-Silanes, F, & Shleifer, A. 2008. The Economic Consequences of Legal Origins. *Journal of Economic Literature* 46, 285–332.
- Lange, M, 2015. State Formation and Transformation in Africa and Asia: The Third Phase of State Expansion. In Leibfried, S, Huber, E, Lange, M, Levy, JD, Stephens, JD & Lange, M (Eds), *The Oxford Handbook of Transformations of the State*. Oxford University Press, Oxford.
- Le Vine, VT. 2004. *Politics in Francophone Africa*. Lynne Rienner Publishers, Boulder, CO.
- Levi, M. 1988. *Of Rule and Revenue*. University of California Press, Berkeley and Los Angeles, CA.
- Levtzion, N & Pouwels, RL, 2000. Introduction: Patterns of Islamization and Varieties of Religious Experience among Muslims of Africa. In Levtzion, N & Pouwels, RL (Eds), *The History of Islam in Africa*. Ohio University Press, Athens, 1–18.
- Lindert, PH. 2004. *Growing public: social spending and economic growth since the eighteenth century*. Cambridge University Press, Cambridge.
- Lonsdale, J. 1981. States and Social Processes in Africa: A Historiographical Survey. *African Studies Review* 24, 139–225.
- Maddison, A. 2006. *The world economy. A Millenium Perspective*. OECD, Paris.
- Maldant, B, Haubert, M, & Breton, Y. 1973. *Croissance et conjoncture dans l'Ouest africain*. Presses universitaires de France, Paris.
- Mann, M. 1984. The autonomous power of the state: its origins, mechanisms and results. *European Journal of Sociology / Archives Européennes De Sociologie* 25, 185–213.
- Mann, M. 2012. *The Sources of Social Power. Volume 1: A History of Power from the Beginning to AD 1760*. New edition. Cambridge University Press, New York, NY.
- Manning, P. 1982. *Slavery, colonialism and economic growth in Dahomey, 1640–1960*. Cambridge University Press, Cambridge.
- Manning, P. 1998. *Francophone Sub-Saharan Africa 1880–1995*. Cambridge University Press, Cambridge.
- Mansour, M. 2014. *A Tax Revenue Dataset for Sub-Saharan Africa: 1980–2010*. Working Paper 119, Ferdi.

- Martin, IW, Mehrotra, AK & Prasad, M, 2009. The Thunder of History: The Origins and Development of the New Fiscal Sociology. In Martin, IW, Mehrotra, AK & Prasad, M (Eds), *The New Fiscal Sociology. Taxation in Comparative and Historical Perspective*. Cambridge University Press, New York, NY, 1–27.
- Martinez-Vazquez, J. 2011. *Taxation in Asia*. Asian Development Bank.
- Martinussen, J. 1997. *Society, state and market: a guide to competing theories of development*. Zed, London.
- McIntosh, SK. 1999. *A Tale of Two Floodplains: Comparative Perspectives on the Emergence of Complex Societies and Urbanism in the Middle Niger and Senegal Valleys*. Unpublished.
- Meyer, JW, Boli, J, Thomas, GM, & Ramirez, FO. 1997. *World Society and the Nation-State*. *American Journal of Sociology* 103, 144–181.
- Mill, JS. 1909. *Principles of Political Economy with some of their Applications to Social Philosophy with some of their Applications to Social Philosophy*, edited by William James Ashley. Longmans, Green and Co., London.
- Mkandawire, T. 2001. Thinking about developmental states in Africa. *Cambridge Journal of Economics* 25, 289–314.
- Mkandawire, T. 2010. On tax efforts and colonial heritage in Africa. *Journal of Development Studies* 46, 1647–1669.
- Mokyr, J. 1999. *Is there a Theory of Economic History?* Mimeo.
- Moore, M, 2008. Between coercion and contract: competing narratives on taxation and governance. In Bräutigam, DA, Fjeldstad, O & Moore, M (Eds), *Taxation and State-Building in Developing Countries: Capacity and Consent*. Cambridge University Press, Cambridge and New York, NY, 34–63.
- Morrissey, O, Von Haldenwang, C, Von Schiller, A, Ivanyina, M, & Bordon, I. 2016. Tax Revenue Performance and Vulnerability in Developing Countries. *The Journal of Development Studies* 52, 1689–1703.
- Musgrave, RA. 1969. *Fiscal Systems*. Yale University Press, New Haven and London.
- North, DC & Thomas, RP. 1973. *The rise of the Western world: a new economic history*. Cambridge University Press, Cambridge.
- North, DC, Wallis, JJ, & Weingast, BR. 2009. *Violence and social orders: a conceptual framework for interpreting recorded human history*. Cambridge University Press, Cambridge and New York, NY.
- Nugent, P. 2010. States and Social Contracts in Africa. *New Left Review*, 35–68.

- Nunn, N. 2008. The Long-Term Effects of Africa's Slave Trades. *Quarterly Journal of Economics*, 139.
- OECD & African Development Bank. 2010. African Economic Outlook 2010. OECD, African Development Bank.
- Olivier de Sardan, J. 2004. État, bureaucratie et gouvernance en Afrique de l'Ouest francophone. *Politique Africaine* 4, 139–162.
- Osafo-Kwaako, P & Robinson, JA. 2013. Political Centralization in Pre-colonial Africa. *Journal of Comparative Economics* 41, 6–21.
- Peters, BG. 2010. The politics of bureaucracy. An introduction to comparative public administration. 6th. Routledge, London and New York, NY.
- Piccolino, G. 2015. Does democratisation foster effective taxation? Evidence from Benin. *Journal of Modern African Studies* 53, 557–581.
- Pierson, C. 2010. The modern state. 3rd. Routledge, London and New York, NY.
- Piketty, T. 2010. On the Long Run Evolution of Inheritance – France 1820–2050. Working paper, Paris School of Economics.
- Piketty, T. 2014. Capital in the twenty-first century. Belknap Press of Harvard University Press, Cambridge, MA; London.
- Pirenne, H. 1946. Medieval Cities. Their Origin and the Revival of Trade. Princeton University Press, Princeton.
- Pomeranz, K. 2000. The great divergence: China, Europa, and the making of the modern world economy. Princeton University Press, Princeton, N.J.
- Prichard, W. 2015. Taxation, Responsiveness and Accountability in Sub-Saharan Africa. *The Dynamics of Tax Bargaining*. Cambridge University Press, Cambridge.
- Prichard, W. 2016. Reassessing Tax and Development Research: A New Dataset, New Findings, and Lessons for Research. *World Development* 80, 48–60.
- Raadschelders, JCN. 2011. Public Administration: The Interdisciplinary Study of Government. Oxford University Press, Oxford Scholarship Online.
- Reid, R, 2014. The Fragile Revolution; Rethinking War and Development in Africa's Violent Nineteenth Century. In Akyeampong, EK, Bates, RH, Nunn, N & Robinson, JA (Eds), *Africa's development in historical perspective*. Cambridge University Press, New York, NY, 393–423.
- Reinert, E. 1995. Competitiveness and its predecessors—a 500-year cross-national perspective. *Structural Change and Economic Dynamics* 6, 23–42.

- Richens, P. 2009. The Economic Legacies of the ‘thin White Line’: Indirect Rule and the Comparative Development of Sub-Saharan Africa. Unpublished.
- Rodrik, D, 2003. Introduction. What do we learn from country narratives? In Rodrik, D (Ed), *In Search of Prosperity: Analytic Narratives on Economic Growth*. Princeton University Press, Princeton, NJ, 1–19.
- Rodrik, D. 2008. Second-Best Institutions. *American Economic Review* 98, 100–104.
- Rodrik, D. 2011. *The Globalization Paradox. Democracy and the Future of the World Economy*. W. W. Norton, New York, NY.
- Roo, BD. 2017. Taxation in the Congo Free State, an exceptional case? (1885–1908). *Economic History of Developing Regions* 32, 97–126.
- Rudolfson, I. 2017. State Capacity, Inequality and Inter-Group Violence in Sub-Saharan Africa: 1989–2011. *Civil Wars* 19, 118–145.
- Sindzingre, A, 2012. Neopatrimonialism and its reinterpretations by development economics. In Bach, DC & Gazibo, M (Eds), *Neopatrimonialism in Africa and Beyond*. Routledge, London & New York, NY, 90–107.
- Slemrod, J & Gillitzer, C. 2014. Insights from a Tax-systems Perspective. *CESifo Economic Studies* 60, 1–31.
- Soifer, HD. 2008. State Infrastructural Power: Approaches to Conceptualization and Measurement. *Studies in Comparative International Development* 43, 231–251.
- Thorbecke, E, 2015. The Anatomy of Growth and Development in Sub-Saharan Africa. In McKay, A & Thorbecke, E (Eds), *Economic growth and poverty reduction in Sub-Saharan Africa: current and emerging issues*. Oxford University Press, Oxford, 20–53.
- Thuronyi, V. 2003. *Comparative Tax Law*. Kluwer Law International, The Hague.
- Tilly, C. 1992. *Coercion, capital, and European states, AD 990–1992*. Blackwell, Oxford; Cambridge, MA.
- van de Walle, N. 2001. *African economies and the politics of permanent crisis, 1979–1999*. Cambridge University Press, Cambridge.
- van den Boogaerde, P & Tsangarides, C. 2005. Ten Years After the CFA Franc Devaluation: Progress Toward Regional Integration in the WAEMU. IMF Working Paper WP/05/145, International Monetary Fund.
- Vanhaeverbeke, A. 1970. *Rémunération du travail et commerce extérieur: Essor d'une économie paysanne exportatrice et termes de l'échange des producteurs d'arachides au Sénégal*. Université Catholique de Louvain, Louvain.

- vom Hau, M, 2015. State Theory: Four Analytical Traditions. In Leibfried, S, Huber, E, Lange, M, Levy, JD, Stephens, JD & Lange, M (Eds), *The Oxford Handbook of Transformations of the State*. Oxford University Press, Oxford.
- Webber, C & Wildavsky, A. 1985. *A history of taxation and expenditure in the Western world*. Simon and Schuster, New York, NY.
- Wesseling, H. 2002. *Le partage de l'Afrique 1880–1914*. Folio histoire. Editions Gallimard, Paris.
- Whatley, WC, 2014. The Transatlantic Slave Trade and the Evolution of Political Authority in West Africa. In Akyeampong, EK, Bates, RH, Nunn, N & Robinson, JA (Eds), *Africa's development in historical perspective*. Cambridge University Press, New York, NY, 460–488.
- Wilson, W. 1887. The Study of Administration. *Political Science Quarterly* 2, 197–222.
- World Bank. 1992. *Benin – Structural Adjustment Program*. World Bank.
- World Bank. 1993. *The East Asian miracle: economic growth and public policy*. Main report. Vol. 1. The World Bank.
- World Bank. 1997. *World Development Report 1997: The State in a Changing World*. Oxford University Press, New York, NY.
- Young, C. 1982. *Ideology and development in Africa*. Yale University Press, New Haven, CT.
- Young, C. 1994. *The African colonial state in comparative perspective*. Yale University Press, New Haven, CT.
- Young, C. 2012. *The Postcolonial State in Africa: Fifty Years of Independence, 1960–2010*. University of Wisconsin Press, Madison, WI.
- Zezeza, T. 1993. *A Modern Economic History of Africa I, The Nineteenth Century*. CODESRIA, Dakar.
- Zucarelli, F. 1973. De la chefferie traditionnelle au canton : évolution du canton colonial au Sénégal – 1855–1960. *Cahiers D'Études Africaines* 13, 213–238.

LUND STUDIES IN ECONOMIC HISTORY

- 86 Andersson, Jens
State Capacity and Development in Francophone West Africa, 2018.
- 85 Aradhya, Siddhartha
Diversity of Legacy: The Experience of Immigrants and their Descendants in Sweden, 2018.
- 84 Elwert, Annika
Will You Intermarry Me? Determinants and Consequences of Immigrant-Native Intermarriage in Contemporary Nordic Settings, 2018.
- 83 Lazuka, Volha
Defeating Disease: Lasting Effects of Public Health and Medical Breakthroughs Between 1880 and 1945 on Health and Income in Sweden, 2017.
- 82 Sztern, Sylvia
Russia on the Move: The Railroads and the Exodus from Compulsory Collectivism 1861–1914, 2017.
- 81 Tegunimataka, Anna
Trajectories of Integration: Naturalization, Intermarriage and Education in Denmark, 1980-2015, 2017.
- 80 Zheng, Yannu
How Immigrants Invent: Evidence from Sweden, 2017.
- 79 Nielsen, Hana
Coal, commerce and communism: Empirical studies on energy history in the Czech Republic, 2017.
- 78 Berger, Thor
Engines of Growth: Essays in Swedish Economic History, 2016.
- 77 Kenny, Seán
Empirical Studies in Money and Debt in Northern Europe 1840-2015, 2016.
- 76 Neilson, Jeffrey
Converging Times: Parenthood, Time Allocation and the Gender Division of Labor in Sweden 1990-2010, 2016.

- 75 Qi, Haodong
Live Longer, Work Longer? Evidence from Sweden's Ageing Population, 2016.
- 74 Lindström, Martin
All that's mine I carry with me: Early life disease and adult health in Sweden during 250 years, 2015.
- 73 Molitoris, Joseph
Life and Death in the City: Demography and living standards during Stockholm's industrialization, 2015.
- 72 Eriksson, Björn
Dynamic Decades: A micro perspective on late nineteenth century Sweden, 2015.
- 71 Persson, Mats R.
In good times and in bad: Immigrants, Self-employment and Social Insurance, 2015.
- 70 Borowiecki, Karol Jan
"Mournful and yet grand is the destiny of the artist." Some Economic History of Music Composers and their Creativity, 2015.
- 69 López Jerez, Montserrat
Deltas Apart. Factor Endowments, Colonial Extraction and Pathways of Agricultural Development in Vietnam, 2014.
- 68 Xiao, Jing
Entrepreneurial Dynamics and Acquisitions of New Technology-Based Firms, 2014.
- 67 Taalbi, Josef
Innovation as Creative Response. Determinants of Innovation in the Swedish Manufacturing Industry, 1970-2007, 2014.
- 66 Bergenfeldt, Fredrik
Roads to Market. Transport and Agricultural Change – the case of southern Sweden, 1750-1850, 2014.
- 65 Sjöö, Karolin
Innovation and Transformation in the Swedish Manufacturing Sector, 1970-2007, 2014.
- 64 Lind, Daniel
Value Creation and Structural Change During the Third Industrial Revolution. The Swedish Economy from a Vertical Perspective, 2014.
- 63 Silva, Ernesto
Essays on Income and Fertility. Sweden 1968-2009, 2014.

- 62 Dekhtyar, Serhiy
Early Life Origins of Health and Well-Being in Modern Sweden, 2013.
- 61 Holmberg, Kajsa
Behind the Counter. Female Inroads, Obstacles and Careers in the Swedish Commercial Bank Sector 1885-1937, 2013.
- 60 Palacio, Andrés
Mind the Gap. Inequalities in Infant and Child Mortality: the Case of Colombia 1967-2010, 2013.
- 59 Quaranta, Luciana
Scarred for life. How conditions in early life affect socioeconomic status, reproduction and mortality in southern Sweden, 1813-1968, 2013.
- 58 Hannemann, Tina
It Breaks a Man's Heart. Socioeconomic Differences in the Onset of Cardiovascular Disease in Contemporary Sweden, 2012.
- 57 Faran, Turaj S.
The Industrialization Process in the Chinese Mirror: Continuity and change in transition from collective agriculture to market economy in China, 2011.
- 56 Weisdorf, Jacob L.
Malthusian Progress, 2011.
- 55 Håkansson, Peter
Ungdomsarbetslösheten – om övergångsregimer, institutionell förändring och socialt kapital (Youth unemployment – transition regimes, institutional change and social capital), 2011.
- 54 Henriques, Sofia Teives
Energy transitions, economic growth and structural change. Portugal in a long-run comparative perspective, 2011.
- 53 Helgertz, Jonas
Immigrant Careers – Why Country of Origin Matters, 2010
- 52 Bohman, Magnus
Bonden, bygden och bördigheten. Produktionsmönster och utvecklingsvägar under jordbruksomvandlingen i Skåne ca 1700-1870 (Peasants, production patterns and paths of development during the agricultural transformation in Southern Sweden (Scania) ca 1700-1870), 2010.
- 51 Waldenström, Daniel
Lifting All Boats? The Evolution of Income and Wealth Inequality over the Path of Development, 2009.

- 50 Roubert, Carl-Johan
Småländsk världsindustri - en studie om entreprenörer och kluster 1950-2002, 2009.
- 49 Örnberg, Lena
Bondens val - System, samspel och stödjande strukturer under moderniseringsprocessen i norra Thailand (Farmer's Choice - Systems, interaction and supporting structures during the modernisation process in Northern Thailand), 2008.
- 48 Rönqvist, Sofia
Från diversity management till mångfaldsplaner? Om mångfaldsidéns spridning i Sverige och Malmö (From Diversity Management to Diversity Plans? On the Spread of the Diversity Idea in Sweden and Malmö), 2008.
- 47 Karlsson, Tobias
Downsizing: Personnel Reductions at the Swedish Tobacco Monopoly, 1915-1939, 2008.
- 46 Enflo, Kerstin
Regional and Industrial Growth Patterns in 20th Century Western Europe, 2008.
- 45 Axelsson, Tobias
Peasants and Policymakers, Agricultural transformation in Java under Suharto, 2008.
- 44 Gustafsson, Fredrik
The Visible Palm: Market Failures, Industrial Policy and the Malaysian Palm Oil Industry, 2007.
- 43 Forsberg, Le Thanh
Defining Strong Ownership: Institutional Determinants and Stakeholder Interests in Vietnamese Development Planning, 2007.
- 42 Andera, Jan
Driving under the Influence – Strategic Trade Policy and Market Integration in the European Car Industry, 2007.
- 41 Krantz, Olle & Schön, Lennart
Swedish Historical National Accounts 1800—2000, 2007.
- 40 Lundh Nilsson, Fay
Lönande lärande. Teknologisk förändring, yrkesskicklighet och lön i svensk verkstadsindustri omkring 1900 (Profitable Learning – Technological Change, Skills and Wages in the Swedish Engineering Industry around 1900), 2007.

- 39 Abou-Zeinab, Ali
Commercial Banking and Economic Development, The Lebanese Experience 1856-1974, 2006.
- 38 Jönsson, Per Ingvar
Chaebol-företagen - en "omöjlig" konfiguration i den sydkoreanska industrialiseringsprocessen (The Chaebol Conglomerate - An "Impossible" Configuration in the South Korean Industrialization Process), 2006.
- 37 Josephson, Camilla
Growth and Business Cycles - Swedish Manufacturing Industry 1952-2001, 2005.
- 36 Appelquist, Joakim
Informationsteknik och organisatorisk förändring - Teknik, organization och produktivitet i svensk banksektor 1975-2003 (Information Technology and Organizational Change – Technology, Organization and Productivity in Swedish Banking Sector 1975-2003), 2005.
- 35 Green, Erik
Peasant production and limits to labour: Thyolo and Mzimba Districts in Malawi, mid-1930s to late-1970s, 2005.
- 34 Saarinen, Jani
Innovations and Industrial Performance in Finland 1945 – 1998, 2005.
- 33 Lindgren, Mattias
Does schooling make sense? A household perspective on the returns to schooling for self-employed, farmers and employees in Egypt, 2005.
- 32 Lundh, Christer, Jonas Olofsson, Lennart Schön & Lars Svensson (eds.)
Wage Formation, Labour Market Institutions and Economic Transformation in Sweden 1860-2000, 2004.
- 31 Rytkönen, Paulina
Fruits of Capitalism, Modernisation of Chilean Agriculture 1950-2000, 2004.
- 30 Johansson, Kent
Child Mortality during the Demographic Transition. A Longitudinal Analysis of a Rural Population in Southern Sweden, 1766-1894, 2004.
- 29 Holmquist, Svante
Kapitalbildning i svensk industri 1870-1930 (Capital Formation in Swedish Industry 1870-1930), 2004.

- 28 Carlsson, Ellen
To Have and to Hold: Continuity and change in property rights governing water resources among the Meru of Tanzania and the BaKgatla of Botswana; 1925-2000, 2003.
- 27 Abdulsomad, Kamaruding
Building technological capabilities of local auto parts firms under contrasting industrial policies: a comparative study of Malaysia and Thailand 1960-2000, 2003.
- 26 Bengtsson, Henrik
Ålder och ekonomisk omvandling. Sveriges tillväxthistoria i ett demografiskt perspektiv, 1890-1995 (Age and Economic Transformation. Sweden's History of Economic Growth in a Demographic Perspective, 1890-1995), 2003.
- 25 Andersson, Martin
Bending the Kuznets Curve - Wrenching and Levelling Forces during Agricultural Transformation in Taiwan and Chile, 2003.
- 24 Sandal, Jan-U.
Jakten på Entreprenøren. Kan Joseph A. Schumpeters teori benyttes til å identifisere og differensiere entreprenører i det 21. århundrede? (In Search of the Entrepreneur. Can Joseph A. Schumpeter's theory be used to identify and differentiate between entrepreneurs in the 21st century), 2003.
- 23 Öberg, Klas
Pharmacy Regulation in Sweden. A New Institutional Economic Perspective, 2003.
- 22 Stanfors, Maria
Education, Labor Force Participation and Changing Fertility Patterns. A Study of Women and Socioeconomic change in Twentieth Century Sweden, 2003.
- 21 Klinthäll, Martin
Return Migration from Sweden 1968-1996, 2003.
- 20 Olsson, Mats
Storgodsdrift. Godsekonomi och arbetsorganisation i Skåne från dansk tid till mitten av 1800-talet (Manorial Economy and Corvée Labour in Early Modern Scania), 2002.
- 19 Kander, Astrid
Economic growth, energy consumption and CO2 emissions in Sweden 1800-2000, 2002.
- 18 Rauhut, Daniel
Fattigvård, socialbidrag och synen på fattigdom i Sverige 1918-1997 (Poor Relief, Social Assistance and the View on Poverty in Sweden 1918-1997), 2002.

- 17 Schånberg, Ingela
Genus och utbildning. Ekonomisk-historiska studier i kvinnors utbildning ca 1870-1970 (Gender and Education. Economic History Studies in Women's Education ca. 1870 to 1970), 2002.
- 16 Svensson, Patrick
Agrara entreprenörer. Böndernas roll i omvandlingen av jordbruket i Skåne ca 1800-1870 (Agrarian Entrepreneurs. The Role of the Peasants in the Transformation of Agriculture in Scania, 1800-1870), 2001.
- 15 Bevelander, Pieter
Immigrant Employment Integration and Structural Change in Sweden, 1970 – 1995, 2000.
- 14 Lobell, Håkan
Växelkurspolitik och marknadsintegration. De utländska växelkurserna i Sverige 1834–1880 (Exchange Rate Policy and Market Integration. Foreign Exchange Rates in Sweden 1834-1880), 2000.
- 13 Dribe, Martin
Leaving Home in a Peasant Society. Economic Fluctuations, Household Dynamics and Youth Migration in Southern Sweden, 1829-1866, 2000.
- 12 Thorburn, Thomas
Economic of Transport: the Swedish Case 1780-1980, 2000.
- 11 Ankarloo, Daniel
“Institutions”, What Is In a Word? A Critique of the New Institutional Economics, 1999.
- 10 Iglesias, Edgar
Welfare, Security and the Level of Fertility: A Global Analysis, 1985 and 1995, 1999.
- 9 Scott, Kirk
The Immigrant Experience: Changing Employment and Income Patterns in Sweden, 1970 – 1993, 1999.
- 8 Siriprachai, Somboon
Control and Rent-Seeking, The Role of the State in the Thai Cassava Industry, 1998.
- 7 Pei, Xiaolin
The Institutional Root of China's Rural Industry and Gradual Reform, 1998.

- 6 Olofsson, Jonas
Arbetslöshetsfrågan i historisk belysning. En diskussion om arbetslöshet och social politik i Sverige 1830-1920 (The Unemployment Question in Historical Perspective. A Discussion on Unemployment and Social Policy in Sweden, 1830-1920), 1996.
- 5 Ahlström, Göran
Technological Development and Industrial Exhibitions 1850-1914. Sweden in an International Perspective, 1995.
- 4 Arlebäck, Sven Olof
Från ägarmakt under ansvar till företagsledarmakt upp. En studie över maktförskjutningen i tre svenska verkstadsaktiebolag (The Transition of Power from Shareholders to Top-Management. A Study of Three Swedish Engineering Firms), 1995.
- 3 Staffansson, Jan-Åke
Svenskt smör. Produktion, konsumtion och utrikeshandel 1861-1913 (Swedish Butter. Productivity, Consumption, and Foreign Trade, 1861-1913), 1995.
- 2 Bergström, Asta
Åtstramning och Expansion. Den ekonomiska politiken i Sverige 1971-1982 (Retrenchment and Expansion. Swedish Economic Policy 1971-1982), 1995.
- 1 Lundh, Christer (ed.)
Population, Economy and Welfare. Scandinavian Population Studies, vol 10, 1995.
- 0 Ahlström, Göran
Technological Development and Industrial Exhibitions 1850-1914. Sweden in an International Perspective, 1995.

State Capacity and Development in Francophone West Africa

It is a truth nearly universally acknowledged that governments in Sub-Saharan Africa are despotic, corrupt and unable to effectively contribute to sustainable development. However, such bleak perceptions tend to be based on generalisations that are not sufficiently grounded in history or empirical observations.

In contrast, this thesis demonstrates the rich and diverse histories of modern states in Africa over the long 20th century. This is done by presenting novel data and analysis on taxation and development in four countries in francophone West Africa – Benin, Côte d'Ivoire, Niger and Senegal – covering both the colonial and independent periods.

The evidence presented points to significant long-term growth of state capacity and development in the four countries, but also to their historical vulnerability and external dependence. In this way, the thesis makes a historically and empirically grounded contribution to our understanding of African states and development today.



LUND
UNIVERSITY

Department of Economic History
School of Economics and Management

Lund Studies in Economic History 86
ISBN 978-91-87793-44-8
ISSN 1400-4860

