

Taxation and State-Building in Developing Countries

Capacity and Consent

Edited by

Deborah A. Brautigam,

Odd-Helge Fjeldstad

and

Mick Moore

CAMBRIDGE
UNIVERSITY PRESS

Contents

<i>List of figures and tables</i>	page vii
<i>List of contributors</i>	viii
<i>Acknowledgements</i>	ix
1 Introduction: taxation and state-building in developing countries DEBORAH A. BRAUTIGAM	1
2 Between coercion and contract: competing narratives on taxation and governance MICK MOORE	34
3 Capacity, consent and tax collection in post-communist states GERALD M. EASTER	64
4 Taxation and coercion in rural China THOMAS P. BERNSTEIN AND XIAOBO LU	89
5 Mass taxation and state-society relations in East Africa ODD-HELGE FJELDSTAD AND OLE THERKILDSEN	114
6 Contingent capacity: export taxation and state-building in Mauritius DEBORAH A. BRAUTIGAM	135
7 Tax bargaining and nitrate exports: Chile 1880-1930 CARMENZA GALLO	160
8 Associational taxation: a pathway into the informal sector? ANURADHA JOSHI AND JOSEPH AYEE	183

9	Rethinking institutional capacity and tax regimes: the case of the Sino-Foreign Salt Inspectorate in Republican China'	212
	JULIA C. STRAUSS	
10	Tax reform and state-building in a globalised world	235
	ODD-HELGE FJELDSTAD AND MICK MOORE	
	<i>References</i>	261
	<i>Index</i>	287