



The African State and Its Revenues: How Politics Influences Tax Collection in Zambia and Botswana (Paperback)

By Christian von Soest

Nomos Verlagsgesellschaft, United States, 2009. Paperback. Condition: New. Language: English . Brand New Book. The generation of income through tax administration is of central importance for viable statehood, as it serves as the basis for all other state functions (e.g., security, public welfare, etc.). However, it is precisely this capability to raise revenue which has been a fundamental deficit of African states. More than 50 percent of the tax potential remains untapped. Most countries are dependent on development aid. Why is this the case? To answer this question, this dissertation compares Zambia and Botswana, two countries in Southern Africa. The concept of neopatrimonialism, which implies that political interventions and corruption are the core reasons for the existence of weak states, forms the study's conceptual basis. The analysis finds that the degree of political intervention, corruption, and economic development determine the environment of any tax administration. In conjunction with other factors, such as development aid, this explains the inadequate ability of many African states to finance themselves. Dissertation.

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