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doi:10.1017/S0022278X22000052

Taxation in Namibia: an everyday political practice without deliberation and influence*

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ABSTRACT

Tax compliance is a major concern as states try to increase state revenues in order to provide services for their populations. Remarkably, taxation has not figured centrally on the agenda among scholars working on the African voter. This article contributes through studying the social practice of taxes, by asking: *how is taxation understood as a political practice?* This is studied using focus groups across the private and public sector in Namibia, where the willingness to pay taxes and the relative tax burden is high. This micro-study of citizens' experiences focuses on the perceived room for political practice in relation to taxes, sense of influence over taxes and whether taxes are thought about in citizenship terms. The article shows that taxes are relegated to a sphere of politics where deliberation and opportunities for accountability are missing, yet ideas of duty are central elements of tax compliance.

Keywords – tax, citizenship, representation, compliance, focus groups, Namibia.

* The data collection for this article was conducted with the help of several research assistants (Johannes Shekeni, Ndapunikwa Fikameni and Martha Nangolo) and with the cooperation of the Institute for Public Policy Research (IPPR) in Namibia. Five of the focus groups were conducted by Lise Rakner, one by Johannes Shekeni and two by Ndapunikwa Fikameni and Martha Nangolo. The work for this article was funded by the Swedish Research Council (grant number 2016-05607). I am grateful for the constructive comments on earlier drafts from Markus Holdo and the anonymous reviewers of JMAS.

INTRODUCTION

Collecting taxes is central to statebuilding, service delivery, state capacity and legitimacy (see e.g. Levi 1988; Steinmo 1993; Rothstein 2005; Morel & Palme 2012). However, our understanding of this phenomenon in the developing world has remained limited. Despite their importance for state revenues, taxes are rarely on the electoral agenda of politicians in the Global South (Bleck & van de Walle 2013), and the topic is given limited attention from a political perspective in work on statebuilding in Africa or the African voter (with some notable exceptions—see Juul 2006; Bräutigam *et al.* 2008; Prichard 2015; von Haldenwang & von Schiller 2016; Gatt & Owen 2018; Weigel 2020). Voting and paying taxes are obvious acts of citizenship, yet the citizen as voter has received more attention than the citizen as taxpayer. Research on Sub-Saharan Africa has focused on macro-economic issues, tax structure, reforms, administrative capacity and amount and type of revenue (Taliencio 2004; Therkildsen 2004; Bräutigam *et al.* 2008; Fjeldstad & Moore 2009; Fossat & Baer 2013; Ahlerup *et al.* 2015). Research focused on citizens and tax compliance in Sub-Saharan Africa has grown lately, often relying on national or cross-national survey data (Fjeldstad 2001, 2004; Fjeldstad & Semboja 2001; Bodea & LeBas 2013; Aiko & Logan 2014; Ali *et al.* 2014; Gatt & Owen 2018). Yet, how citizens experience tax payment remains unclear, and ‘taxpayer compliance remains a challenging and unresolved problem’ (Fjeldstad *et al.* 2012: 34).

Taxation is increasingly being recognised as a *social practice* (Mumford 2002; Lamb 2005; Braithwaite 2009; Martin *et al.* 2009; Alm *et al.* 2010; Björklund Larsen 2013; Boll 2014). This article agrees with Lund, in that states are continually made through their interaction with their citizens, and ‘[t]reating the “state” as a finished product gets in the way of understanding it’ (Lund 2016: 1199). Yet, current research on taxation does not pay enough attention to this, and the question of ‘what actually happens in the real world when tax rules and regulations are put into practice’ is still largely unanswered (Oats 2012: 5). Despite the call for viewing and researching taxes as a social practice, very few studies employ an interpretive or ethnographic approach according to Boll (2012: 57; see also Gatt & Owen 2018: 1198). But lately, this has started to shift (Bak Foged 2019; Goodfellow & Owen 2020; Cirolia 2020; Johansson 2020).

This article is concerned with how taxation and its practice is socially embedded, and in particular politically embedded, as this may in turn shape tax compliance, both in the present and in the long run. How taxes are seen as politically embedded is likely to shape the legitimacy of the system and thereby also tax compliance. This requires a thick description of a specific social phenomenon, and how individuals place themselves into a social and political landscape (see among others Bourdieu 1990; Shove *et al.* 2012). This article asks *how taxation is understood as a political practice*, and using focus groups provides an insider’s perspective of what it means to be a taxpayer across different labour groups in Namibia. Through a case study of Namibia

this article contributes to knowledge on how taxes are incorporated into citizens' lives in states with tax systems under development. Namibia is a successful case in terms of raising tax revenues, and the focus group participants are exposed to taxes with high enforcement (VAT and income tax), which means that any negotiation around taxes they envision will have to take place in the public debate. This makes Namibia a useful case to explore the meaning-making process surrounding paying taxes among its citizenry.

The article begins with a discussion of the link between citizenship and tax bargaining in previous literature. Secondly, the article details how the 20 focus groups with citizens working primarily in the formal sector (public and private) were conducted. The article then presents how taxes are linked to ideas about exercising your citizenship in the case of Namibia, and shows how taxes are seen as a part of a political practice, but a deficient one. The critique of this political practice is couched in democratic and citizenship terms. Importantly, the room for political debate and for holding politicians accountable, and their ability to change taxes, is experienced as limited. As a whole this contributes to a deeper understanding of taxation experiences in Sub-Saharan Africa, and of the citizen taxpayer in Namibia.

TAXATION AND REPRESENTATION?

Taxation has always been seen as a central part of the state, and thus the interchange between citizens and the state is in part defined by the payment of taxes. Tax compliance is largely explained by how this interchange is perceived and situated within the larger political system (Fjeldstad *et al.* 2012: 3; Luttmer & Singhal 2014). The actual practice of specific taxes and how they are collected may give rise to significant differences in compliance. Failure to examine the social embeddedness of taxes, and how taxes fit with local political practices gives us an inadequate understanding of tax compliance. Through analysing the everyday experience of taxation, when, how and where tax practices come into people's lives, we can nuance our understandings of how the relationship with the state is developing. In this article, the focus is how tax practices relate to regular Namibians' ideas about citizenship and politics. Exploring the social practice map of taxes means seeing how taxes fit with local, social, cultural and political practices. Different aspects of the relationship with the state may matter for tax compliance. While services and government performance are important, the way the relationship with the state is conceived, emotionally embedded and practiced may give taxes very different roles and functions in the eyes of the citizen (Ahmed 2004; Körling 2011; Söderström 2015: 82–113, 158–65; McCulloch *et al.* 2021: 237). How taxes are talked and thought about, taps into the deeper question of how the relationship between the state and the citizen is envisioned, and how the state and the social contract are continually reproduced; ultimately providing us with a deeper understanding of the citizen taxpayer.

Taxes and their link to demands for representation and influence have long featured in the literature on statebuilding and democratisation. Many studies address whether and how representation and taxation are causally related (Tilly 1985; Levi 1988; Bernstein & Lü 2000; Herb 2005; Juul 2006; Majumdar *et al.* 2007; Eubank 2012; Broms 2015, 2021). Timmons notes that ‘establishing a systematic connection between taxation and representation has proved devilishly difficult’ (Timmons 2010: 193; see however Krause 2020; Weigel 2020). In addition, Boucoyannis’ historical work demonstrates questions about how this link operated, and argues that the institutional capacity to enforce compliance (rather than demands for representation) was central to the development of taxation practices (Boucoyannis 2015). There are also examples of where taxation is disconnected from any ideas of representation or participation in government (Anderson 1987: 8; Guyer 1992: 54). Looking at various cases in Sub-Saharan Africa, Guyer suggests that taxation may not be ‘the nexus of representation and accountability’ and argues that we need to pay more attention to local meanings of representation (1992: 44, 70). Juul’s work on Senegal demonstrates how ideas of representation do not manifest themselves in every taxation exchange (2006: 844). And as Wendt has argued, ‘The sovereign state is an ongoing accomplishment of practice, not a once-and-for-all creation of norms that somehow exist apart from practice’ (Wendt 1992: 413), suggesting that paying attention to this practice we can learn something about how these norms are created, but also how the state is continually reproduced and relational (Lund 2016: 1202).

The causal and historical relation between representation and taxation is not the main task here. Rather the degree to which ideas about citizenship and representation are tied to taxation practices is one we can explore in current political practices. Thus, this article is limited to how ideas about representation and being a citizen are linked to ideas about taxes (and its practice) among individual citizens in a relatively young state such as Namibia. In part, trying to address what Meagher (2018: 15) noted as an important next step, namely how political voice is connected to taxation. So the question is how this exchange is currently expressed and experienced in Namibia; *how is taxation understood as a political practice?*

NAMIBIA AS A MOST LIKELY CASE?

Namibia is a successful case in terms of raising tax revenues given its tax base. The tax-share in Namibia is high even by international standards; since Independence and up until 2010 the average tax share has been 26.2% of GDP (Mansour 2014: 19). More importantly, however, is *tax effort* which measures how well a country collects taxes given the structural characteristics of its economy. The *tax effort index* is defined as ‘the ratio between the share of actual collection to GDP and taxable capacity’ (Minh Le *et al.* 2012: 7). While this is difficult to estimate, the tax effort index places Namibia as the global runner-up and as the country with the highest tax effort in Sub-Saharan

Africa (1.54) (Minh Le *et al.* 2012: 19–20).¹ In addition, the perceived non-compliance² in Namibia is exceptionally low (lowest among the 29 countries surveyed by the Afrobarometer in 2011–2013) (Aiko & Logan 2014: 10). This makes Namibia an interesting case to examine further as taxes are exerted and people seem to be willing to pay them; the meaning-making process surrounding taxes in Namibia could be something to learn from.

Despite the ability to raise taxes in Namibia and apparent tax compliance, Namibia faces several challenges. While the country is classified as an upper middle-income country, there are huge income inequalities.³ Namibia is one of the most unequal societies in the world, and while the percentage of the population living below the poverty line has decreased over the last two decades, 15.5% were poor in 2018 (less than \$1.9 per day), and 33.7% lived on less than \$3.2 per day. In 2016, 34.1% of the working population was unemployed (World Bank 2019b). Estimates of the size of the informal economy are varied, but point to about 40% of the labour force working in the informal sector (Kamwanyah 2018). Estimates from 2002 suggest that about 11% of the population paid taxes on their income,⁴ in contrast most citizens pay VAT (Hansohm *et al.* 2002). Taxation is centralised, with the exception of municipalities which can tax property and charge for certain service usages, and during data collection there was no autonomous revenue authority, rather the Ministry of Finance was in charge of collecting taxes (see also Söderström & Wangel Unpublished for a discussion of access to the Namibian tax system).⁵ Given these circumstances, Namibia's tax effort and relative compliance is impressive. This makes Namibia a useful case to explore the basis and depth of the compliance and the political meaning-making process surrounding paying taxes among its citizenry. Still, it is important to recognise that Namibia is odd in some ways too, due to the high integration with the South African economy, the combination of a modern and formalised market and extensive reliance on informal subsistence agriculture. Overall, however, Namibia is a most likely case for being able to observe how the social contract is successfully negotiated and an understanding for how the citizen taxpayer comes about.

FOCUS GROUPS WITH CITIZENS IN THE FORMAL ECONOMY

Paying taxes is not an isolated act, but part of layered everyday experience (Randazzo 2016: 1354–5), and to capture what motivates tax compliance this also needs to be considered and studied. The data collection consisted of focus group interviews with citizens. The interviews had a wide scope: when, where and how are taxes a part of the everyday for individual citizens? See Appendix for interview guide. This article follows Gatt and Owen, and their study of Nigeria, in that it tries to understand the perceptions and experiences surrounding taxation, as these shape the relationship with the state (2018: 1196–8). Focus groups are particularly suitable for this kind of topic, as they enable access to an insider's perspective of what it means to be a taxpayer.

Most importantly, the group interaction in focus groups allows the participants to compare, contrast and develop their positions, especially surrounding abstract topics which may not be commonly discussed (Morgan & Krueger 1993; see among others Kitzinger & Barbour 1999; Söderström 2011). Indeed, taxes are not routinely discussed in Namibia, and the group setting was therefore important for encouraging such discussions. The role of the moderator cannot be underestimated here either in relation to this, and while several people alternated as moderators, the author who has worked extensively with focus groups was the main moderator and instructed the others to ensure that the facilitation of these discussions ran smoothly.

The interviews focused on income tax and value-added tax (VAT), as these are the forms of tax which regular citizens are most likely to come in contact with. Also these taxes are not negotiated when they are collected (income tax is deducted monthly by the employer, and VAT is similarly difficult to evade as it is included in the price), rather these taxes should form part of the overall tax policy negotiation in the public debate. These taxes are therefore a harder test for the degree to which these are seen as politically mutable, compared with taxes which allow for more individual agency, such as taxes business owners are confronted with, for example. However, the interviews also addressed taxes in general, and the focus group participants were able to comment on any area of their life where taxes entered. Thereby the data collection tapped into ideas about taxes among those that today are relatively removed from taxation (private citizens rather than business owners), but who could be the seed for a more widespread taxpaying culture. Whether income tax and VAT are understood as politically embedded, and the resulting interaction with the state is seen as legitimate, is likely to shape motivation and tax compliance. A number of different themes emerged in the interviews that are especially relevant for understanding the linkage with political practices: Are debates over taxes seen as relevant discussions around elections? Do Namibians have a sense of being able to hold their politicians accountable in relation to the taxes they pay? If they want to change the way taxation works in their country, how do they envision such change? When they comply with taxation, what is the basis for the compliance? Do their ideas of citizenship play into how they approach taxation? Ultimately, this article tries to answer whether taxes and tax payment are part of their understanding of themselves as political citizens.

The focus groups were mainly carried out with individuals who were formally employed,⁶ and only two reference groups were conducted with individuals in the informal economy (plumbing and beauty). Depending on your position in the labour market, the type of taxation and your own dependence on state revenues vary. For this reason, the study focused on individuals who are employed by the state (teachers, health, correctional officers, firemen and civil servants) and individuals who are employed in the formal economy but by private actors (retail, IT, health). Nine groups were conducted with people employed in the public sector and nine groups with individuals formally

TABLE I.
Overview of focus groups.

Focus group	Sector	Specific labor category	Gender composition	Mean age	Participants
I1	Informal	plumbers	All male	31	2
I2	Informal	hairdressers	All female	30	3
PR1	Private sector	retail	2 M, 1F	34	3
PR12	Private sector	retail	1M, 4F	28	5
PR13	Private sector	bankers/economy	All female	26	3
PR14	Private sector	hospitality	2M, 3F	27	5
PR15	Private sector	media	3M, 1F	38	4
PR16	Private sector	tourism	2M, 3F	34	5
PR17	Private sector	IT-specialists	4M, 1F	28	5
PR18	Private sector	education	3M, 2F	45	5
PR19	Private sector	nurses	1M, 4F	41	5
PUB1	Public sector	teachers	3M, 3F	35	6
PUB2	Public sector	correctional officers	2M, 1F	29	3
PUB3	Public sector	civil servants, engineers	4M, 1F	30	5
PUB4	Public sector	education/teachers	1M, 4F	31	5
PUB5	Public sector	civil servants, business support	1M, 3F	39	4
PUB6	Public sector	civil servants, engineering	2M, 3F	25	5
PUB7	Public sector	correctional officers	All male	33	3
PUB8	Public sector	firefighters	4M, 2F	33	6
PUB9	Public sector	Nurses	1M, 3F	40	4

Total number of groups: 20. Average age overall: 30. Gender balance: 47% men and 53% women.

employed by the private sector. These groups file taxes and pay taxes directly on their salary, and thus represent individuals who come in direct contact with the taxation practices of the state. Their understanding of this practice is therefore especially informative and crucial if we are to understand how a taxpaying culture is formed and develops. Importantly, those in the public sector have their own salaries funded by taxes, whereas those in the private sector do not.

Overall, 20 different focus groups were conducted with 2–6 participants in each, with a total of 86 participants. See [Table I](#) for an overview of all the groups and their composition. It turned out that the smaller groups worked better for this topic, as these were more conducive to the participants exploring relatively abstract issues. The composition within each group was homogeneous especially with respect to position on the labour market, whereas across groups specific employment conditions varied, thus enabling useful comparisons (see [Gatt & Owen 2018: 1197](#), for a similar approach). All discussions were carried out in Windhoek, thus their access to services and state agencies are relatively similar across the groups. Across and within groups, however, there were also differences of gender and local belonging, allowing these groups as a whole

to reflect the taxation experiences of those in formal employment in Namibia. Overall the people interviewed had an average age of 30 (the youngest was 20 and the oldest 53), thus the sample reflects the young population of Namibia. The gender balance was relatively equal (47% men and 53% women). The individuals interviewed originated from all over Namibia, and covered a range of different ethnic groups. All interviews were carried out in English. All interviews were carried out between November 2018 to February 2019. During data collection the Namibian economy was undergoing a recession and suffering from a severe drought. In November 2019, Namibia held its presidential election where SWAPO's proportion of the votes changed drastically (from 87% to 56%) (*The Guardian* 2019).

Recruitment to the focus groups proceeded in several different ways. Different trade organisations or workplaces were used to recruit participants, as well as through other meeting places of local relevance and using the network of local research assistants. All participants were compensated for their travel costs to the interviews.

Interviewing individuals concerning their tax compliance ultimately means they are interviewed concerning their compliance with current tax laws, which is a sensitive question. As a result, we did not interview police officers (even though this would have been a perfect labour category in other respects), as questions concerning law obedience would be even more sensitive with this group. It was consistently made clear that the specifics of what taxes they are paying or not would not be asked, yet there was often concern about this issue during recruitment. Special attention was therefore given to ensuring the privacy of the target population (Brounéus 2011; Söderström 2011: 153). The research is in no way dependent on exposing particular individuals. No real names are used. The interviews were recorded and transcribed. The transcripts were coded in an iterative fashion, where larger themes were first identified and then the transcripts were re-read and additional (sub-)themes identified, and their experiences were compared for similarities and differences across the various groups. The analytical approach is therefore largely inductive, as the goal was to explore how taxation is made sense of politically in these focus groups.

TAX PRACTICE AND POLITICAL PRACTICE

Taxation was understood and connected with political practices in a number of different ways. Firstly, the question of power and decision-making over taxation was problematised and critiqued by the focus groups. Taxation was seen as in the interest of politicians, but citizens and politicians were positioned in opposition to each other rather than engaging in representational ties. The groups identified the lack of public dialogue around taxes as a major obstacle to their influence and ability to hold politicians accountable. Finally, the section turns to the idea of citizenship in more abstract terms and how taxation practices are infused with citizenship arguments.

Taxes as a given and limited influence

Most groups described areas for improvement, both in the way tax is collected, and mainly in terms of how taxes are being spent. Overall, there was a sense that tax revenues do not reach those they are supposed to, and that there is waste and corruption draining these resources. Suggestions for alternative ways of raising revenues, besides taxing individuals were also often pointed out in the groups. The increased control they wanted over spending, was largely in the direction of increasing spending in health and education, and by contrast decreasing spending in relation to politicians' and civil servants' benefits and salaries, and the military (PR1-PRI7, PRI9, PUB3, PUB5-PUB7, PUB9, I1). As one participant working in the informal sector dejectedly noted his dissatisfaction with current tax practices: 'we are not happy with the situation, no, we keep our complaints in our heart. We don't come together and say *No*' (male 2, I1). This basic aspiration for change across sectors, begs the question, how much room is there for such change? Are taxes seen as something that can be negotiated and shifted politically?

For many taxes are something given, invisible and static, which are very seldom thought about. A male participant working in the public sector noted: 'the way I see it now, is just something I have to pay ... something I have to get out of the way, pay it and forget about it, get it out of the way' (PUB3). Largely, there were a lot of expressions of acceptance, even resignation, and a view that there is no room for negotiation around taxes. Taxes are seen as the law, and as such, nothing that can change, and in fact, trying to change taxes may even cause problems for you, and this seems to have been shared among both the public and private sector groups (PUB1-PUB5, PUB8, I1, I2, PRI1-PRI4, PRI7). Of course, this is an interesting take on laws in themselves, that they are not subject to change.

One of the more extreme examples of this view came from an individual working in the informal economy: 'it was just something that [was] decided ... it was just, it's just decided and we are just, the government have to, it's like a master, something that it was not well communicated to ... people or citizens' (I2). This suggests a rather hierarchical view of society – rather than having a negotiation between the citizens and the state, it is talked about in terms of master and servants. Similarly, a woman working in the public sector noted: 'I do not have any choice, they deduct and you only see on your pay sheet or your pay slip this amount is not there, it's deducted. So there is no power, there is nothing I can do about it' (PUB4). This lack of power was both expressed in relation to individual tax decisions as well as the overall taxation system in Namibia.

While most Namibians thus were cast in a role where they had no opportunity to change taxation in Namibia, some suggested that individuals higher up did have that power to negotiate, again suggesting a very hierarchical view of society. Similarly, influence was in small ways envisaged in relation to talking and approaching specific individuals, in relation to individual tax decisions,

yet this was often combined with a realisation of the need to organise collectively. Largely, what emerges is a picture of compliance without dialogue or influence.

At the same time, many expressed a desire to have more influence over taxation and tax spending in Namibia. They wanted to be heard, and have more voice. Thus, there is no limitation in the *desire* for political practice surrounding taxation, even if many experienced limitations in current and actual practices. At the same time, several groups were concerned that attempts on their side to change things would incur costs for the individual. Many of them also had a clear idea of what this negotiation and exchange around taxes should look like, and what motivated it. This was succinctly put by a man working in the public sector:

Every taxpayer has the right to know how his money is being spent ... we are [a] democracy ... whereby it's government for the people ... it's not what is happening ... as citizens we were supposed to ... be involved in the decision-making process. But we are not, so the politicians go to parliament, make their funny laws and so on, we are, feel left out, but apparently we are in a democratic country. (Male 2, PUB₂)

Importantly, demands in relation to increased influence around taxes are framed using democracy as their main argument.

There was an overwhelming feeling that they are unlikely to be listened to in terms of taxes and that they are not involved in the decision-making process. So even if you try to influence politicians this is unlikely to lead to any results. If anything, it may have negative consequences for you as an individual (PRI₁-PRI₃, PRI₅-PRI₉, PUB₁-PUB₃, PUB₅-PUB₇, I₁). As this exchange between two women working in the private sector shows, they have a low sense of efficacy:

Female 4: To try and get the correct platform for entry to the Parliament and so on. So if you don't know actually who to contact ... you are not in certain circles. Where the message will reach Parliament or you will just bark bark bark like a dog ...

Female 2: Your voice will not reach where you want it to (PRI₉).

Trying to change tax policy in Namibia is thus seen as a rather meaningless enterprise, where you are most likely to be ignored, irrespective of how loudly you speak. In addition to the inability to influence change, it was also based on the sense that they were unsure of who they should try to influence. Typical responses included: 'you can strike all you want no one is going to listen to you' (male 1, PUB₃); and: 'I don't think that you as an individual have much influence for them to change their policies ... yeah, so I don't think there's much you can do, all you can do is just obey' (female 1, PUB₂). Similarly, this exchange is telling:

Female 3: Because they are making decisions they don't even include us ... You just see things on the TV that this was decided and that's the final decision.

Female 2: I agree with the participant ... we don't get consulted. So that is a problem in itself (PUB₅).

Others saw some opportunities for influence, through regular democratic channels such as voting, but also through personal contacts with people in power (PUB₁, PUB₇-PUB₈, PRI₃, PRI₇-PRI₉). This quote from a man working in the public sector is telling of this ambivalence, and of the fear involved in speaking up and making your voice heard: 'You can vote but our people, most of our people are brainwashed so they can vote for the popular party because they are afraid of being victimised and so ... The campaign is only the politician who comes and lies to you' (Male 2, PUB₇).

Several groups also noted that taxes rarely figure explicitly in elections. Campaigns are rarely about taxes, at least not in any explicit way. This was explained by a lack of interest in the tax issue as such among the general population, but there were other explanations given too, which will be discussed further below. In their view elections tend to focus on general promises, not on how to fund specific government programmes and policies with tax revenues ('Our elections are not issue based' (female 2, PRI₅)), or how to improve current spending, ultimately diminishing opportunities for accountability (PRI₁-PRI₅, PRI₉, PUB₁-PUB₄, PUB₆, I₁).

In many ways elections were also portrayed as a charade, and not as something with real impact. Most believed politicians had no reasons to engage in real campaigns, or to compete for votes in any real sense, because there is no viable opposition (PRI₁, PRI₃, PRI₅-PRI₆, PUB₃, PUB₆-PUB₈). For instance: 'I mean they know, they've got the majority, so they can do whatever they want' (male 1, PRI₆). Similarly, 'people feel like it is government for the government instead of government for the people ... we are just here to give you guys votes but after the votes we are out' (male 1, PRI₅). A man in the public sector described it in the following way: 'our politicians have a tendency of only speaking towards election times, so the other four and a half years they are not reachable' (Male 1, PUB₃). The dominant position of SWAPO meant that many felt as if it did not make a difference how you voted, as too many are believed to vote for SWAPO out of loyalty rather than based on an evaluation of their performance.

In opposition to politicians

Those interviewed also tended to think of taxes as something that mainly benefits politicians, and not themselves. As a result, the current tax system was seen as constructed for the benefit of politicians (both in terms of what they pay in and get out of the system), and not something politicians were interested in changing, and thus they do not talk about it during elections (PRI₂, PRI₅, PRI₈-PRI₉, PUB₂-PUB₄, PUB₉). For instance, a woman working in the private sector noted: 'If you are satisfied, you will never complain about it ... Because they [politicians] are more satisfied because they benefit from the

tax so they do not see any reason to have it as a main focus' (female 3, PRI₂). This results in a sense of inequality and lack of fairness, even a divide between politicians and the ones they are supposed to represent. Another woman working in the private sector described this divide:

The more they tax us, the more our lives become miserable, but for them, the more we get taxed the better their lives become, so it's kind of like for one to come up the other must come down, it would be nice if there was just that nice balance so that we all can be equals, I mean the country belongs to us all, we are all citizens of the country. So I do not see how some should be superior. (Female 2, PRI₂)

A few groups also believed that politicians misuse the tax revenues, both for private purposes and for their own political party (PRI₄-PRI₆, PRI₉, PUB₁, PUB₄, PUB₉). Of course, in the context of Namibia, SWAPO's dominant position as political party is likely to lead to this sense of the party and the government blending together. As one person noted, 'they campaign with tax these people [laughs]' (individual M, PUB₁). But in these discussions, tax revenue was ultimately seen as their own money: 'politicians are just enjoying their, our tax money' (male 1, PRI₄).

In addition, politicians were not seen as being in the same boat as regular citizens; they do not see or experience things the same way, and have wildly different interests in the matter. So instead of seeing politicians as a vehicle to represent them, there was, in some groups, a sense that in fact citizens and politicians are in opposition with each other (PUB₂-PUB₃, PUB₈-PUB₉, PRI₂-PRI₃, PRI₅, PRI₉). Politicians' economic and generational reality and perspectives are so inherently different, and the benefits they accumulate from the current taxation system were seen as so different, that they are unlikely to share the citizens' perspective on taxes and interest in changing things. Politicians are thus deemed to firstly represent themselves, not their constituencies. This difference in perspective, and its consequences for political participation, was observed by a man working in the public sector: 'you can write your petition and go march till you turn blue ... if they ... change it, it would mean less money for the receiver of revenue, why would they want to do that?' (Male 2, PUB₃).

There was also a feeling that politicians are not interested in listening to citizens and their concerns, and thus do not engage in real conversations with them. Rather than being loyal to the citizens, they are loyal to their party, in part because the citizens have very little leverage. The focus group discussions in themselves were often noted as the kind of conversation that they would like to have with their politicians; an opportunity for a two-way communication, where they are asked questions and listened to when they respond and give their point of view (PUB₂-PUB₃, PUB₇-PUB₈, PRI₃, PRI₈). For instance, as noted by a woman in the private sector when they discussed the focus group gathering: 'They must come to us and ask us this kind of question, they don't' (female 1, PRI₈). Again, this lack of dialogue reinforced their sense of opposition between politicians and themselves. The lack of dialogue was, also, a much bigger theme in the focus groups.

Limited public dialogue

The general lack of interest in listening, and the resulting lack of deliberation and public debate around taxes and taxation in Namibia, was identified as a major problem and concern in many of the groups. There was also a strong desire for such conversations, both because it was deemed important for their ability to be properly informed about taxes, but also in relation to holding politicians accountable and influencing taxation policies (PUB₃, PUB₅, PUB₇, PUB₉, PRI₁, PRI₄-PRI₇, I₂). The communication surrounding taxation was described as unidirectional, and only about informing of decisions. Some recognised that this lack of dialogue around taxes was due to a limited demand for interaction and debate around taxes from regular citizens, as most people have many much more immediate and pressing concerns in their lives, but it was also matched by politicians whose interest in dialogue is limited to election campaigns: 'you only see these politicians when it's election time, then they are all over the place, and they are there' (individual 2, PRI₁). Several also noted the importance such a dialogue has for compliance, as these comments indicate:

I don't think people will have a problem paying for things if you actually saw what is being done with it ... And then the issue of transparency around why are you raising my rates and taxes? Why are we getting new taxes, was there a dialogue with the public about why one need to do these things? No. (Male 2, PRI₅)

It's actually very important for one to know where your ... what you're doing with what you receive and what you are doing with that tax ... so that they know what is the importance of paying tax, because in the end nobody wants to pay tax. (Male 1, PUB₈)

The amount of dialogue around taxes was seen as important for citizens' ability to be properly informed about taxes. In one of the public sector groups the following question was raised: 'our tax, is it run by our government or is it privatised?' (Female 1, PUB₄). It says a lot about the limited tax awareness, at least in some areas, that this individual was not sure if tax collection was done privately or by the state. The importance of being well-informed was stressed in over half of the groups (PUB₃-PUB₆, PUB₈, PRI₁, PRI₃, PRI₅, PRI₇-PRI₉, I₂), but again with no notable difference between the public and private sector. Taxes are an area of politics that was deemed particularly opaque, where the participants wanted both to know more about how the system as a whole works, but also in terms of details of how state revenues are spent. Many suggested it should be part of the school curriculum, as it otherwise risks creating inequality among citizens, where some are well-informed and others are not. The groups were acutely aware of the different abilities of different groups in society to be informed. A large part of the changes desired in taxation practices in Namibia dealt with transparency around revenue spending, and these demands were explicitly linked to their rights as citizens. This

particular transparency was seen as central in order to enable accountability, in order to determine if taxes are spent wisely and well. For instance, two women working in the public and private sector noted:

I don't sense that there is any accountability on how taxes are spent. So I would like to see how it is spent and on what. (Female 2, PUB₅)

The transparency, transparency will highlight it because me as a taxpayer at the end of the day when resources are misused ... So I feel it's not like I am against the whole idea but it's your money running there ... It should just be as transparent as possible. (Female 4, PRI₉)

It was also deemed as important to increase outreach attempts from the government's side, as it is to expect too much of citizens to ensure they are informed on their own. For instance, when the group was shown a number of different information brochures from the government around taxes, one individual working in the informal sector noted: 'they are expecting us ... to just know it out of the blue or something ... it's a surprise seeing some of these things that us, citizens, never see ... they must open up and communicate everything that concerns us citizens' (individual 1, I₂). And similarly, a woman working in the public sector noted the responsibility of the government to ensure that the citizens are well-informed: 'I never heard a tax conversation on the radio and how is my grandmother in the North going to get access to the newspaper or auditor general report. Is it not then government's responsibility to go all out and above to inform the public? Is it not?' (Female 1, PUB₆). Another example, from a private sector group, where they felt the authorities should come and educate people in their work place, as a way to address those that for economic reasons will find it difficult to spend time on educating themselves, adding that 'We just need to know. We tend to become negative when we are not involved and when you want me to obey something' (female 1, PRI₉).

The focus groups saw transparency as leading to a more informed body of citizens, and a better public debate. In turn, this was also believed to shape the political involvement on the part of the citizens, as well as improving compliance and ability to hold politicians accountable. The focus groups in both the public and private sector argued that dialogue and deliberation suffered in the wake of a lack of transparency and the election behaviour of politicians.

The citizen taxpayer?

Taxation and paying taxes were associated with citizenship across both sectors. For example, it was intimated at through comparing equality before the law and in terms of voting, and thus all citizens should be equally and fairly taxed, or by noting that they were living up to their obligations as citizens through tax payment, or through suggesting that their rights as citizens were limited when politicians do not listen to their stance on taxes. The issue of citizenship was also discussed in relation to the idea of the state not doing its part in the tax

exchange, whereas they as citizens are, and that this is unfair (PUB1-PUB5, PUB7, PRI1-PRI2, PRI9, I2). For instance, the following was noted in a public sector group: 'we are all human beings, we are all citizens of a country, we pay tax, that is an obligation of ours as citizens of the country. What obligation do they [politicians] have if they don't, yeah, that is the problem that I have with the tax' (individual F, PUB1).

Several also expressed pride over their participation in taxation, but it was often seen as contingent on also feeling as if there is accountability on how the tax revenues are used. Paying taxes was seen as creating an obligation on the part of the state, as the link and relationship with the state is seen as created and affirmed through this interaction: 'Taxation is good for the running of the country, that's where the government gets money to run the country and it gives an obligation to the government to create jobs' (male 1, PRI9).

An interesting comparison was made in one of the public sector groups, where the idea of having a taxpayer card, just as you have a voter card, was discussed. This was seen as a way of ensuring your visibility as a taxpayer, and that you are recognised for your contribution. They envisaged it as a way to be exempt from VAT, if they could show evidence of them being a taxpayer based on their salary (and thus avoid being taxed twice):

Female 2: If I pay I give my card that no VAT goes on because I am a taxpayer ... like the voters card, we should all get cards like that, that say I am a taxpayer and I can't pay more tax when I already pay tax. (PUB4)

Similarly, in another public sector group, taxpayer visibility was also linked to their ability to be proud and satisfied with their compliance and participation in the tax regime: 'what is not good to me is that they don't know who is paying. They are just receiving money collected from I don't know ... it's unknown from an unknown person. You will not feel proud of yourself' (male 2, PUB7).

Some groups expressed a strong sense of ownership over taxes collected, and that through their role as taxpayers they had rights, and should have a say about how taxes are spent and collected (PRI3-PRI4, PRI7-PRI9, PUB1-PUB3, PUB7-PUB8). The participants were quite dissatisfied with this, as they knew they had rights as taxpayers, and knew what the interchange with the state and politicians should look like, whereas the lack of government engagement was interpreted as limiting their rights as citizens in a democracy.

Largely, however, taxes were connected to a sense of obligation, and that they as individuals are living up to their citizenship responsibilities through their tax payments (PRI1, PRI5, PRI8-PRI9, PUB3, PUB8). A man working in the public sector observed 'Personally I feel as a citizen of the country, everyone who earns something is supposed to play their part, contribute, pay your taxes' (male 1, PUB3), and others noted that they had benefitted from state spending in the past, and now felt a duty and responsibility to pay back and help in turn (PUB8). Being motivated by this sense of duty and obligation was often

connected to experiencing and believing that state revenues are spent on those perceived in need of it. A woman in the private sector noted ‘I mean quite rightly nobody gets up in the morning and says I am excited to pay taxes [laughter]. At the same time the civil duty, that of paying taxes that is not appreciated, understood but not appreciated’ (female 2, PRI5). She continued, and said ‘as a good citizen, a law abiding citizen, you pay your taxes’ (female 2, PRI5). Overall, the balance seems to be that while taxation is often interpreted through the lens of citizenship, it is less about *rights*, and more about *duties* as taxpayers.

CONCLUSION

This article asks how taxation in Namibia is understood as a political practice. It has demonstrated how central transparency around taxes is, not just for the will to comply but also for the surrounding political practice and its legitimacy. Voluntary compliance is central to taxation, and the basis for why citizens are convinced to participate in this exchange of resources with the state is important for deepening our understanding of the challenges and conditions for both democracy and state-building. The everyday political practices that citizens connect with taxation, and the knowledge production associated with it, are part of citizens’ decisions to comply and whether or not they view the tax system as legitimate.

This study is based on 20 focus groups, mainly with individuals formally employed in the public and private sectors in Namibia. Irrespective of labour position the research participants had similar experiences and meaning-making around taxation and its relation to political practice in Namibia. They linked their taxation practices to their political role as citizens and their political imaginings. While there is a great demand for changes in the taxation regime (particularly in terms of transparency around revenue spending), and a strong desire for more voice on such issues, it is not readily thought of as something mutable. Taxes are seen as a given, where the main onus is on citizens to comply, and not to participate in debates. Their frustration with the current political landscape around taxes was the same irrespective of what type of tax was discussed. Overall, their sense of efficacy and of being listened to is limited.

Their relationship with politicians around taxation is surprisingly antagonistic, where politicians are seen as absent, and not interested in talking or listening. The participants in the focus groups largely assume that the politicians’ interests and their own do not align when it comes to tax, and thus there is little room to build a sense of representation around taxes. The theorised connection between taxation and representation here seems to be deficient. The lack of dialogue is recognised as an important limiting factor in being able to hold politicians accountable, and they expressed despondency concerning their ability to influence taxation (see also similar findings in Gatt & Owen 2018: 1216). The sense of ‘barking like a dog’ and not being listened to around taxes suggests a disconnection between taxation practices and political practices in Namibia. Viewing attempts at changing tax policy as a pointless

activity is disconcerting as it highlights limitations in the degree to which people voice demands and expect the state to be accountable to them. Interestingly, their critique of these political practices is framed in terms of both democracy as well as highlighting their own role as citizens. This is perhaps the most promising aspect of the article's findings in terms of the prospects for building a tax-paying culture that strengthens democracy and demands for representation.

Ultimately, what emerges from this study speaks to the political ideals embedded in Namibian society. What emerges is a picture of compliance without legitimacy, without dialogue, reciprocity or influence. A hierarchical relation between citizens and the state's representatives, with a lack of reciprocity, is conjured in these discussions. However, they differentiate between what they desire and what they experience, as they voice a critique of the current tax exchanges in Namibia. The findings in this article suggest that their ideal is *no taxation without deliberation*, rather than *no taxation without representation*. Yet, at the same time, their willingness and ability to refuse taxation is limited. Their critique and dissatisfaction with current practices was evident, particularly in terms of this lack of dialogue. The discontent in these interviews is most likely also of relevance for the outcome of the elections at the end of 2019, which saw a large decrease in the support for SWAPO.

The experienced limitations with respect to the political practices around taxation in this study are noteworthy, given Namibia's position as a most likely case for being able to observe how the social contract is successfully negotiated and an understanding of how the citizen taxpayer comes about. There are several things that make Namibia an odd case and many parameters of this study which should lead us to expect the conditions for an engaged political practice around taxation to be highly present in this study. How taxation practices and political practices are connected in other Sub-Saharan states, or across other groups in society, and in relation to other taxes still need to be studied, but the findings here suggest there is much that can be done to increase the legitimacy of taxation and broaden the will for compliance. Furthermore, it would seem that in cases with less tax enforcement, the political practice in which taxation is embedded is likely to matter even more. Even in a case such as Namibia, there is substantial room for improving the public debate and political exchange around taxes, which in turn is likely to further increase support and compliance. Similar, and more aggravating, deficits in the political practice around taxation are thus likely to exist in other cases as well.

NOTES

1. Only Papua New Guinea has a higher index, of 1.66.
2. The survey asked: 'In your opinion, how often, in this country: do people avoid paying the taxes that they owe the government?'
3. Namibia had a Gini coefficient of 59.1 in 2015 (World Bank 2019a).
4. Comparable contemporary figures are not available. In 2019 only income above 50,000 NAD per year was taxed (about US\$3,450). However, in 2014 the average income was 6,626 NAD per month

(Chiripanhura 2018: 8), and in 2015 only about 53% of households in Namibia relied mainly on wages as their main sources of income (Namibia Statistics Agency 2016: 76).

5. Namibia is on the verge of reforming its tax collection practices, and a new tax agency was about to begin its operation in the months after the data collection was completed (March 2019).

6. The informal sector is responsible for about 40% of employment in Namibia (Ministry of Labour Industrial Relations and Employment Creation 2016/2017: ii).

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APPENDIX. INTERVIEW GUIDE

Main Questions

- 1) Could you describe how taxes work in Namibia? If you were to describe the tax system in Namibia to someone, how would you explain it?
- 2) The act of paying taxes – look at tax return forms [tax returns, VAT forms, tax cards handed out]. What comes to mind when you see these?
- 3) If you wanted your taxes to change, what would you do about it?
- 4) Why do you pay taxes?
- 5) Are there things that the state should be spending more tax money on? Are there things the state should be spending less on?
- 6) How are you affected by taxes? Do taxes play a big role in your life?
- 7) What has been your experience with the Namibian tax authority?
- 8) How does it work with services, like water, electricity, sewage, garbage?
- 9) Is there anything else you want to tell me about taxes in Namibia that we have not talked about?

These interview questions largely structured all focus groups, with varying follow-up questions.