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Race and Regionalism in the Politics of Taxation in Brazil and South Africa

Nationally specific definitions of citizenship proved decisive for the development of the Tax State in Brazil and South Africa in the 20th century. Although both countries had been divided along racial and regional lines in the late 19th century, watershed constitutions addressed these political problems in very different ways. South Africa's institutionalized white supremacy created a level of political solidarity that contributed to the development of a highly progressive and efficient tax system. In Brazil, federalism and official non-racialism proved more divisive, making the enactment and collection of progressive taxes much more difficult. The legacy of these divergent state-building processes remains evident at the beginning of the 21st century. Lieberman extends this analysis to a wider group of country cases and finds similar patterns and causal relationships between the politics of race, region, and taxation. The findings are based on extensive field research, large-scale national surveys, macroeconomic data, and various archival and secondary sources.

Evan S. Lieberman is Assistant Professor of Politics at Princeton University. He has published several articles in the field of comparative politics in scholarly journals, including *Comparative Political Studies*, *Politics and Society*, *Studies in Comparative International Development*, and *Journal of Development Studies*.

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EVAN S. LIEBERMAN

Princeton University

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AHI	Afrikaanse Handelsinstituut
ANC	African National Congress
ASSOCOM	Association of Chambers of Commerce
BNDES	Banco Nacional de Desenvolvimento Econômico e Social
BSA	Business South Africa
CGT	Confederação Geral dos Trabalhadores
CNI	Confederação Nacional da Indústria
CONFAZ	Conselho de Política Fazendária
COSATU	Congress of South African Trade Unions
CUT	Central Única dos Trabalhadores
DP	Democratic Party
FF	Freedom Front
FIESP	Federação das Indústrias do Estado de São Paulo
FGV	Fundação Getúlio Vargas
FIRJAN	Federação das Indústrias do Estado do Rio de Janeiro
GST	General Sales Tax
IADB	Inter-American Development Bank
IBGE	Instituto Brasileiro de Geografia e Estatística
IFP	Inkatha Freedom Party
IMF	International Monetary Fund
IPEA	Instituto de Pesquisa Econômica Aplicada
MAR	Minorities at Risk Dataset
NAAMSA	National Association of Automobile Manufacturers in South Africa
NAFCOC	National African Federated Chamber of Commerce
NEDLAC	National Economic Development and Labour Council
NNP	New National Party
NP	National Party
NPC	National Political Community (analytic term used throughout the book, defined in Chapter 1)
PAC	Pan Africanist Congress
PDS	Partido Democrático Social

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PDT	Partido Democrático Trabalhista
PFL	Partido da Frente Liberal
PMDB	Partido do Movimento Democrático Brasileiro
PSDB	Partido da Social Democracia Brasileira
PT	Partido dos Trabalhadores
SACOB	South African Chamber of Business
SACP	South African Communist Party
SAFCOC	South African Federated Chamber of Commerce
SAP	South African Party
SARS	South African Revenue Service
SRF	Secretaria da Receita Federal
TRC	Truth and Reconciliation Commission
VAT	Value Added Tax

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