Fiscal Capacity and the Colonial State in Asia and Africa, c. 1850–1960

This book examines the evolution of fiscal capacity in the context of colonial state formation and the changing world order between 1850 and 1960. Until the early nineteenth century, European colonial control over Asia and Africa was largely confined to coastal and island settlements, which functioned as little more than trading posts. The officials running these settlements had neither the resources nor the need to develop new fiscal instruments. With the expansion of imperialism, the costs of maintaining colonies rose. Home governments, reluctant to place the financial burden of imperial expansion on metropolitan taxpayers, pressed colonial governments to become fiscally self-supporting. A team of leading historians provides a comparative overview of how colonial states set up their administrative systems and how these regimes involved local people and elites. They shed new light on the political economy of colonial state formation and the institutional legacies they left behind at independence.

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Fiscal Capacity and the Colonial State in Asia and Africa, c. 1850–1960

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The historiography of colonial fiscal development has received increasing scholarly attention in the past decade. There is a growing conviction that the intricate processes of colonial state formation, which have left such a deep imprint on large parts of Asia, Africa and the Americas, can only be understood when the development of fiscal systems are placed at the core of historical analysis. Tax and non-tax revenues formed the financial backbone of the colonial state and strengthening fiscal capacity was viewed as a crucial part of colonial state building. The idea of bringing experts on colonial fiscal history together in an attempt to discuss and synthesize their work on Africa and Asia began in 2012, at the World Economic History Conference in Stellenbosch, South Africa. In 2015, during the World Economic History Conference in Kyoto, the idea was picked up again and funding was sought to organize two workshops on the theme, one in June 2016 and another in February 2017, both held at the SOAS, University of London.

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