

## RECENSIES

Leigh Gardner, *Taxing Colonial Africa. The Political Economy of British Imperialism* (Oxford: Oxford University Press, 2012) 271 p. ISBN 978-0-19-966152-7.

Leigh Gardner's comparative analysis of the British tax regimes in colonial Africa is an interesting contribution to the growing field of 'fiscal sociology'. Fiscal sociology studies taxation as one of the main channels through which states and societies interact and considers tax systems as both a cause and a result of societal change. Just like many other fiscal sociologists specialising in colonial Africa, Gardner analyses tax institutions to gain insight into the nature of the colonial state and to examine its long-term impact on African societies. As one of the first monographs published on the matter, "Taxing Colonial Africa" differs from other fiscal sociologists' contributions because of its broad scope. So far, most scholars have researched specific tax measures in a particular colonial context. Gardner however succeeded in writing a comprehensive fiscal history of an entire colonial empire in Africa.

Gardner's book deals with far more than just taxation: the author studies the general political-economic history of British colonialism in Africa through a fiscal lens. The main argument is straightforward. The metropolitan government in London was reluctant to finance colonial administrations as it wanted to rule and exploit overseas territories at the lowest possible cost. Consequently, bureaucracies in Africa depended mainly on local fiscal revenue. The mode and proceeds of taxation therefore determined the financial scope for policy making and shaped the colonial state. Spending policy was dominated by attempts to balance the budget or to build up financial reserves for times of crisis, at the cost of other public expenditure. Moreover, British colonies did not produce sufficient taxable surplus to finance the development of extensive bureaucracies that could effectively rule their territories. As a result, state structures remained what Gardner calls "skeletal at best". The author rightly argues that this fiscal legacy partly explains the recurrent crises that characterize the continent's postcolonial history.

"Taxing Colonial Africa" is composed chronologically and focuses on taxation from a political-economic macro-perspective. The book mainly deals with Kenya and Northern Rhodesia. Nonetheless, Gardner manages to generalize her findings by sufficiently comparing the two territories with other British colonies in Africa. The first section of the monograph discusses the establishment of fiscal structures from the outset of British colonialism in Africa till 1914. Gardner persuasively demonstrates how fiscal institutions had to be adapted to the local context. The second part of the book examines how the British handled the economic downturn in the Thirties. Colonies attempted to decrease their financial dependence on market-sensitive customs duties by increasing direct tax revenue but often had to concede to popular resistance. The last section discusses how the British gradually started to financially prepare African colonies for self-rule after World War II. Regional integration and partial decen-

tralization of taxation and spending was to make colonies more fiscally stable. Lastly, Gardner describes how the colonial fiscal inheritance impeded postcolonial development ambitions as tax systems failed to yield sufficient returns needed for investment.

Gardner successfully analyses resistance to direct taxation and its impact on colonial fiscal systems. However, she does not examine reactions to customs duties, another key source of colonial income. According to the author, tariff policies were mainly determined by market fluctuations. The book neither treats the issue of smuggling nor the administration's response to illicit commerce. Nevertheless, contraband trade was an important concern for most colonies as it represented a loss of fiscal returns and hindered economic intervention through tariff policies. Gardner also does not address the interaction between colonial states and trading companies who often fiercely protested new regulations on international commerce.

The author focuses on British colonies in Africa and their interaction with the metropolitan government. Researching fiscal relations between these British territories and neighbouring colonies could have added to Garner's analysis. Colonial bureaucracies were unable to effectively control the cross-border movement of goods and people. If the fiscal burden was too high, inhabitants of borderlands could migrate to bordering colonies with lower tax rates or a less effective collection system. The same goes for customs duties: commercial enterprises could relocate to adjacent colonies to escape excessive levies on imports and exports. Moreover, differences in customs policies created opportunities for smuggling. As a result, the scope for fiscal policy making was partly restricted by a need to keep tax practices in line with those of neighbours, or to keep rates sufficiently low in order to be able to fiscally compete with adjoining territories.

Apart from the two above-mentioned remarks, Gardner's monograph effectively demonstrates the merits of a fiscal perspective on African history. "Taxing Colonial Africa" is an excellent reference work for scholars who work on taxation and public finance in colonial and postcolonial Africa.

*Bas De Roo*  
*Ghent University*

Marta Kindler, *A Risky Business? Ukrainian Migrant Women in Warsaw's Domestic Work Sector* (Amsterdam: Amsterdam University Press, 2011) 215 p.

ISBN 978-90-8964-327-8.

Sinds Polen lid is geworden van de Europese Unie is de toestroom van Poolse migranten een *hot topic* in Nederland, evenals in sommige andere West-Europese landen. In Nederland vullen Poolse arbeiders onder anderen de grote vraag naar ongeschoolde arbeid in de tuinbouw op; in Duitsland domineren Poolse vrouwen de private schoonmaaksector. Dat Polen zelf ook een immigratieland is, waar mensen uit buurlanden naar toe migreren, is veel West-Europeanen onbekend. Marta Kindler's studie over Oekraïense vrouwen die in Polen betaald huishoudelijk werk doen brengt hier verandering in.

Over betaald huishoudelijk werk is al veel gepubliceerd, zowel op historisch, sociologisch en antropologisch gebied. De enorme toename van personeel in de privé sfeer, zoals schoonmaaksters en kinder- en ouderenverzorgsters, was vijftig jaar geleden