Online Appendix

Beyond the Personal Income Tax:
Direct Taxation without Representation
in Colonial Africa

Daisy Ward *

daisyward@utexas.edu

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Contents

*Department of Government, University of Texas at Austin
Batts Hall 158 W 21st St Austin, TX 78712

1 Polities Included

Polities included in the dataset, using the names as featured in the body of the text and the Albers, Jerven, and Suesse (2023) dataset (with ISO 3-character code in parentheses): Angola (AGO), Benin (BEN), Botswana (BWA), Ivory Coast (CIV), Cameroon (CMR), Democratic Republic of the Congo (COD), Ghana (GHA), Guinea (GIN), Gambia (GMB), Kenya (KEN), Lesotho (LSO), Madagascar (MDG), Mali (MLI), Mozambique (MOZ), Mauritania (MRT), Malawi (MWI), Niger (NER), Nigeria (NGA), Sudan (SDN), Senegal (SEN), Sierra Leone (SLE), Swaziland (SWZ), Togolese Republic (TGO), Tanzania (TZA), Uganda (UGA), Zimbabwe (ZWE). Algeria, Egypt, Ethiopia, Liberia, Libya, Morocco, South Africa, and Tunisia are in the Albers, Jerven, and Suesse (2023) dataset, but excluded from this analysis for theoretical reasons, as the theorized relationship between European settlers and indigenous Africans is unique or absent, or the polities were not colonies for the majority of the period under analysis.

1.1 Missing Data

Direct taxation per capita measures during this time period are not available for Burkina Faso, Burundi, Central African Republic, Chad, Djibouti, Gabon, Guinea-Bissau, Namibia, Republic of Congo, Rwanda, Somalia, and Zambia, and so they are excluded from the analysis.

2 Synthetic Control

2.1 Treatment status by colony

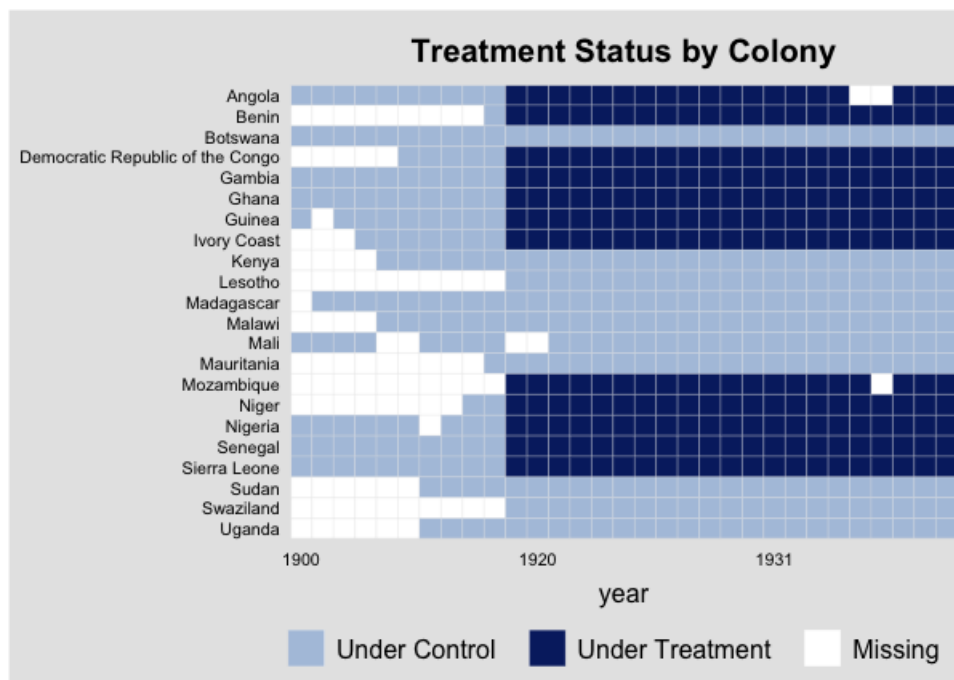Treatment status by colony is available in Figure 1

Figure 1: Patchwork plot on treatment status by colony

2.2 Alternative Specifications

2.2.1 Control Variable SCM

I also run a version of the synthetic control incorporating control variables, including natural resource revenues (measured in wage days per capita), logged, and the number of *prestataires*. Because the data for number of prestataires (from Van Waijenburg (2018)) only exists for French colonies, the sample is limited to those colonies here. Still, if we had a measure of African taxpayers for the other colonial powers, it would be preferable to include. The included colonies and their treatment status are visible in Figure 2.

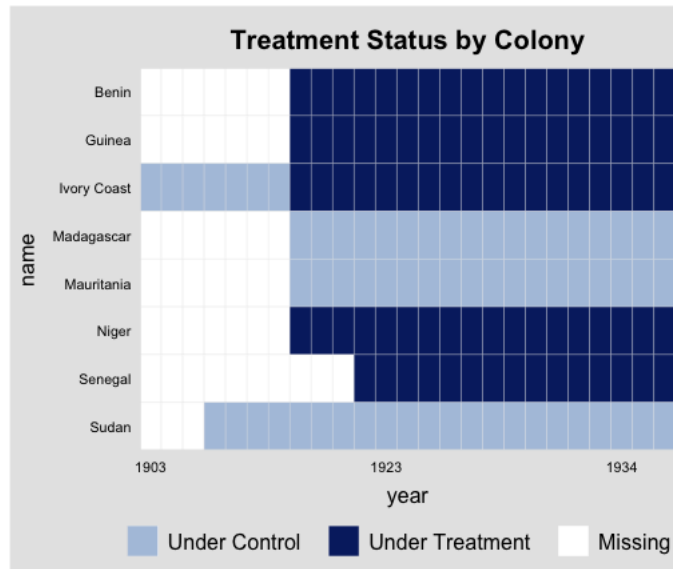The counterfactual plot for this version is visible in Figure 3.

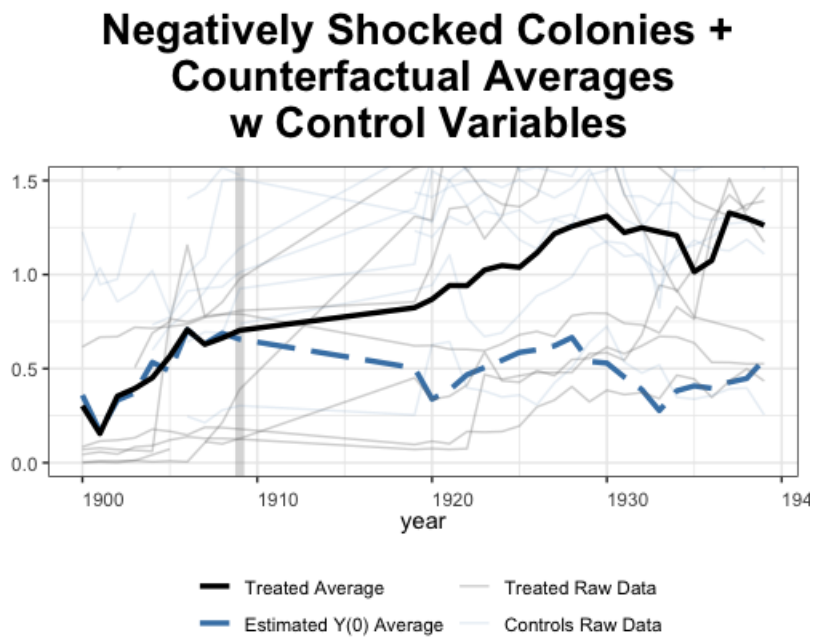Figure 2: Patchwork plot showing treatment status for French colonies

Figure 3: Negatively shocked colonies versus synthetic control, French colonies
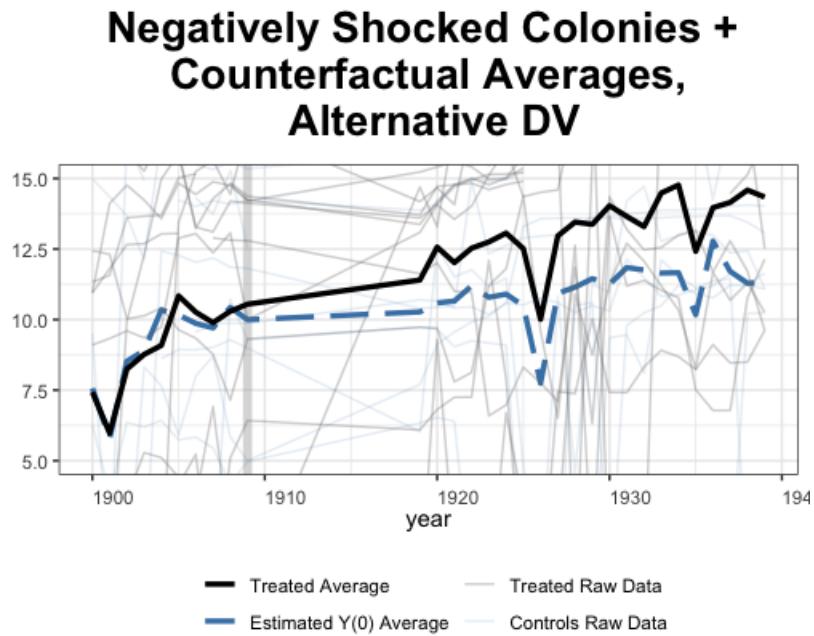
Figure 4: Negatively shocked colonies versus synthetic control

2.2.2 Alternative Dependent Variable SCM

In the third specification for the synthetic control method, instead of direct tax revenue in wage days per capita, I use as the outcome measure direct taxation as a proportion of total government revenues, logged. The correlation between direct tax revenues in wage days per capita and direct tax revenues as a proportion of overall revenues is .56.

A plot showing the relationship between negatively shocked colonies and the synthetic controls is available in Figure 4. While the result is less strong, the negatively shocked colonies continue to exhibit higher levels of direct taxation after the war.

References

Albers, Thilo N.H., Morten Jerven, and Marvin Suesse (2023). "The Fiscal State in Africa: Evidence from a Century of Growth". en. In: *International Organization* 77.1, pp. 65–101.

Van Waijenburg, Marlous (Mar. 2018). "Financing the African Colonial State: The Revenue Imperative and Forced Labor". en. In: *The Journal of Economic History* 78.1, pp. 40–80.