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Research report to the HISTORY PROJECT
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The French colonial fiscal order and its discontents, 1900-1939

Abstract of the project:

The development of colonial fiscal capacity simultaneously sustained and threatened the project of French colonialism. In 1900, colonial states in the Empire were made financially autonomous and thus compelled to fund themselves through taxation and the issuing of public debt. However, this new fiscal order soon became the site of intense struggle over who pays what and how. By locating this study in French Algeria, Indochina and West Africa, this dissertation seeks to examine the deployment of fiscal power in different places within the French imperial circuit. While recent histories of the modern fiscal state have focused on its capacity to inspire trust and generate legitimacy, colonial fiscal regimes were structurally unequal and never sanctioned by public will. They were tied to racialized coercive practices which discriminated against the mass of colonial subjects and granted exemptions to a small portion of the population. This state of things was highly contentious and crystallized many of the tensions inherent to colonial rule. The colonial fiscal order in fact denotes much more than a financial regime: it was a highly politicized and much publicized system of colonial coercion and surveillance stubbornly resistant to frequent reform efforts.

A multi-scalar analysis

I was able to refine my dissertation project thanks to research conducted this summer in France (Aix-en-Provence, Paris) and Vietnam (Ho Chi Minh city, at the National Archives Center n.2). These research trips were partly funded by the History Project and INET and helped me situate my contribution to the scholarship on the economic tools of colonial domination. I began my investigations with a few questions in mind: What political role did colonial fiscal issues play and how did they influence the nature of French colonialism? How did colonialists, French or not, think about fiscal capacity and did they share insights? While doing research in France and Vietnam and after discussions with Nicolas Delalande, the author of an acclaimed history of taxation in France, I decided to adjoin a detailed and localized understanding of the fiscal relationship. Indeed, the history of public finance, especially taxation, did not only play itself out in the lofty spheres of parliamentary politics but also in the arcane circuits of colonial administration and in the hands of village chiefs. What did colonial officials on the ground use taxation for? What did the presence of the tax collector mean for native populations? My project will most likely be multi-scalar as I intend to link the high politics of metropolitan budgetary politics to local colonial public debates as well as the on-the-ground realities of tax collection and resistance in order to truly render the complexity of the fiscal relationship.

The tools of the fiscal order

While working in the French colonial archives in Aix-en-Provence, I uncovered material which clearly revealed that public finance was a fundamental cog in the colonial apparatus and that it represented much more than a mere response to the revenue imperative. While there might certainly have been a pragmatic, if not expedient, dimension to the building of fiscal capacity, a political vision was also firmly harnessed to it. Objects as mundane as tax rolls and tax cards often served as formidable policing devices. In the National Archives of Vietnam in Ho Chi Minh city (center n.2), I was able to get a closer glimpse at these specific tools of colonial governance and found evidence that the native code (code de l'indigénat) was primarily used to enforce tax collection. Even after its partial abolition in 1903, it was still used to inflict punishment on recalcitrant taxpayers.

Debating public finance

Furthermore, I found further evidence that taxation was an essential topic of discussion, and a site of negotiation between colonial rulers and their disenfranchised constituency in nascent colonial public spheres. Taxation provided citizens and subjects a platform for the honing of their political subjectivities and the expression of widely-held concerns about inequality, wealth distribution and their respective position in the colonial economy. Gallica.fr and the the library of the CAOM in Aix-en-Provence are replete with colonial-era Algerian, Vietnamese and West African press material, where articles about tax reform and fiscal justice feature prominently. I have already begun to extensively survey these primary sources for a forthcoming research paper.

Toward a comparative approach

In order to provide an overview of how fiscal power was exerted in various colonial situations, I intend to engage in a multilayered analysis based on different scales and localities. By integrating the “imperial” and the “local” into a truly comparative study, I hope to be able to show that the fiscal aspects of colonial domination were felt throughout the French empire, even if there was no one-size-fits-all colonial fiscal system. The challenge will thus be to convey the specific experiences of colonial societies in French Algeria, Indochina and French West Africa while acknowledging the existence of a French imperial nation-state (Wilder, 2005). Despite their very divergent administrative statuses – Algeria was not a colony, Indochina was made of a colony and four protectorates, French West Africa was a federation of colonies and four older “communes” whose citizens were politically assimilated to the metropole – these three parts of the French empire all experienced the same pressure to become financially autonomous in 1900 and were equipped with regressive and differentiated tax regimes, which, despite differences in name, shared many similarities. Furthermore, I hope to be able to complement the quantitative work currently being done by Facundo Alvaredo, Denis Cogneau and Thomas Piketty at the Paris School of Economics of income inequality in the French colonies (forthcoming).

While I could have envisaged to focus on the highest-yielding parts of the French colonial empire (Algeria, Morocco, Madagascar and Indochina between 1900 and 1940), the inclusion of French West Africa allows my sample to be more representative of the cultural, social and political diversity at play in the French imperial realm. Furthermore, recent quantitative research on public finance and the cost of colonization in West Africa will allow me to use first-hand data (Huillery, 2014). A thematic approach centered around the issues of financial autonomy, the building of fiscal capacity, the link between coercion and taxation and

varying nuances of distributive politics in these distinct territories will help me convey differences and similarities without overly homogenizing the French imperial realm.

I will be presenting a research paper based on research conducted during the summer of 2016 at the Social Science History Association in Chicago this coming November as well as at the “Global Histories of Taxation” conference in Basel (Switzerland) in early December. The latter is co-sponsored by INET.