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José-María Muñoz

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Business Visibility and Taxation in Northern Cameroon

José-María Muñoz

Abstract: Through an analysis of the taxation of business activities in Adamaoua Province, Cameroon, this article aims to provide ethnographic substance to current debates about the “tax effort” in sub-Saharan Africa. Although the current mission of the tax authorities to identify all potential taxpayers and track their locations, movements, and activities is often presented in the context of nationwide reform and a commitment to making all taxable enterprises visible, a close examination of the government’s practices reveals other factors at work. The case of cattle traders in particular shows that taxation policies in Adamaoua today are based on an interplay between, on the one hand, modes of state control and levels of administrative efficiency, and on the other, longstanding repertoires of business practice and idioms of documentation.

Résumé: À travers une analyse de la fiscalisation des activités commerciales dans la région de l’ Adamaoua au Cameroun, cet article vise à fournir un contexte ethnographique aux débats actuels sur “l’effort fiscal” en Afrique subsaharienne. Bien que la mission actuelle des autorités d’identifier et de suivre les mouvements et activités de contribuables potentiels soit souvent présentée comme un engagement à la transparence dans un contexte de réforme nationale, une analyse détaillée des pratiques administratives révèle que d’autres facteurs sont en jeu. Si l’on regarde le cas particulier des marchands de bétail, il semble que la politique de mobilisation fiscale en Adamaoua se base d’un côté sur les méthodes gouvernementales de contrôle et les niveaux efficacité administrative, et de l’autre sur les procédés commerciaux en vigueur et les pratiques documentaires de longue date.

In November 2004, one of the top officials in the provincial tax services in Adamaoua Province, Cameroon (whom I will call Monsieur Nana) agreed to give me an interview.¹ Our conversation lasted almost an hour and a half, and he did most of the talking. With few exceptions, he maintained the stern tone and meticulous manners of a conscientious civil servant. Early

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José-María Muñoz is a postdoctoral fellow in the Program in Development Studies at Emory University. He earned his Ph.D. in 2009 from Northwestern University. E-mail: josemmunoz@gmail.com

on, he offered a moderately complacent summary of the tax authorities' recent achievements:

As far as the visible [businesses] are concerned, we make a big effort to help people understand what their obligations are. We actually do it for their own good, since the owners, in case they are sole proprietors, do not generally allocate themselves a salary, and they do not make the difference between what belongs to them and what belongs to the enterprise. They cannot tell apart their own expenses and those of the enterprise. It is all mixed up. We push them to keep some kind of accounts, basic as they may be. In the last two years, we have made some progress. At the very least, we have succeeded in increasing the number of enterprises in our records. It works relatively well as regards the really visible sectors, people who have bricks-and-mortar (*pignon sur rue*) businesses. . . .

During my fieldwork in Adamaoua Province, I came to think of such remarks as representative of governmental discourses on how local ways of conducting business complicate the state mission to regulate, control, and more specifically, tax economic activity. This article argues that such discourses are worth taking seriously and explores one of their main premises: namely, that governmental action entails the production of visibility.

Nana's reference to the "big effort" tax authorities were making is congruent with the emphasis of the literature that attempts to assess state effectiveness in mobilizing revenue (Stotsky & WoldeMariam 1997; Chambas 2005; Gupta & Tareq 2008). What economists call the "tax effort" is generally measured by the ratio of tax revenue to GDP. One of the problems involved in interpreting these figures is that they result not only from tax policies and administrative capacity, which tend to be the privileged objects of study, but also from taxpayers' compliance. This article gives ethnographic substance to abstract notions such as the "tax effort" and describes the institutions and practices that underlie those figures.²

In light of recent reforms, the scholarly literature on taxation in sub-Saharan Africa has noted how "the use of more sophisticated non-coercive tax technologies requires detailed knowledge and information about citizens, and this is very difficult in such economies" (Therkildsen 2001:119). What it has not provided so far is an account of how such difficulties are managed on the ground. This article attempts to begin filling this gap by approaching direct taxation as an ethnographic object. It examines the effects of policies that in sub-Saharan Africa, as elsewhere, have sought to reform tax systems and documents the specific institutions and economic relationships that these policies generate. This is important because it sheds light on broader questions concerning the political implications of taxation, such as its role in state-building and the kind of governance that stems from a historical trajectory in which taxation does not operate as a "nexus of representation and accountability" (Guyer 1992:44). An ethno-

historical approach to the “tax effort” in Adamaoua Province demonstrates, to borrow Béatrice Hibou’s apposite words, “the importance of diversity in modes of government and the incomplete, unachieved nature of these arrangements” (2004:xiii).

According to this perspective, current formulas for direct taxation, because of their reliance on taxpayers’ active participation in the assessment of their burden, provide a particularly apt object of study. As is evident in Nana’s words, direct taxation presupposes a capacity to turn persons and companies into taxpayers and to obtain information about their location, movements, activities, and income. This, in turn, entails a wide-ranging process of detection and observation in which both state officials and economic operators take part. The generic operation that establishes such a “visibility” over individuals, as Michel Foucault (1977:184) famously put it, turns subjects, either individuals or enterprises, into “fields of documentation.” In a different vein James Scott (1998) has analyzed state attempts to regulate and control the economy through accounting and record keeping as part of a broader “high modernist” project. He has shown how state attempts to make society “legible” reduce its ever-changing characteristics to a shadow of their experiential reality. Scott has also demonstrated how the state cannot operate in the absence of the socially embedded practical knowledge that policymakers often disparage.

As is evident in Foucault and Scott’s contributions, state attempts to make economic activities “visible” and “legible” rely on practices of documentation, a subject addressed in Jane Guyer’s (2004) work on monetary transactions in Atlantic Africa. Guyer has suggested that resistance to the fixity and reductionism of the written statement is an enduring feature of transactions in this region, and her seminal work on repertoires of economic action furnishes one of this article’s main sources of inspiration. Another important contribution is Janet Roitman’s (2005a) study of “the changing foundations of wealth” in the Lake Chad Basin, a vast (and vague) geographical referent that includes Adamaoua Province. In particular, Roitman, inspired by Foucault’s (2007) remarks on “the population–wealth couple,” has compellingly rescued from the colonial archives the notion of *population flottante* (floating population) to call our attention to the governmental challenge of keeping track of a mobile population. The floating population, Roitman argues, looms large in ambiguous areas such as “the bush” and “the frontier,” where unregulated practices of wealth creation are prevalent.³

There are two important dimensions of what I call business visibility that lie largely beyond the scope of this article. On the one hand, business owners in Adamaoua need to make their profits seem warranted and justified, and this is true not only vis-à-vis state authorities. Harmonious interactions in a variety of social groups may depend on the ability to dispel suspicions (which may be particularly intense during years of economic crisis) that criminal activities and fraud are the source of newly acquired wealth. In ad-

dition, in Adamaoua, as in many other African contexts, the accumulation of capital is open to accusations of sorcery (Geschiere 1997).⁴ Accordingly, strategies and tactics that attempt to make wealth less visible may also be directed at staving off sorcery accusations or avoiding associations with the world of criminality.

On the other hand, a number of factors may push business owners in the opposite direction and lead them to engage in an ostentatious display of wealth. Conspicuous success can serve, for example, as a showcase of aptitude for cooptation into the regime. The advent of multiparty politics in the early 1990s made the allegiance of prominent business figures a coveted asset for political parties, particularly for the ruling CPDM (Cameroonian People's Democratic Movement), whose position was seriously threatened for most of the decade. As a result, some business operators in Adamaoua became involved in party politics in search of advantages such as access to state contracts and administrative privileges. To rise to prominence in the local branches of the CPDM or its rival parties, however, they needed to have reached what Ngayap (1983:244) referred to as "the economic threshold of political credibility." Although the importance of what Victor Fotsó, Cameroon's iconic self-made millionaire, once referred to as "political unction" in ensuring business expansion has been highlighted repeatedly by scholars, there has been little ethnographic research to date into the processes of cooptation of business personalities in Cameroon (See Bayart 1985, 1986; Geschiere & Konings 1993; Owona Nguini 1998).

The following pages are structured in three sections. First, through the words of Nana, I introduce the reader to the nature of tax reforms in Cameroon and their translation in Adamaoua Province and contrast Nana's account with the strategies and tactics of business owners. Second, I examine the case of cattle trade to offer a more comprehensive view of how locally prevalent ways of conducting business shape taxation. Third, I propose a rethinking of existing discourses on the dialectics between business visibility and taxation in light of Adamaoua's political and economic context.

An Inspector Talks

My conversation with Nana inevitably focused on the challenges of working within an institutional context in which "reforms are constant." Like most sub-Saharan African countries, Cameroon's newly independent government put in place a tax system that combined high levels of foreign trade protection with a wide array of special tax regimes and selective tariff exemptions. In practice these provisions produced blatant inequalities among firms, market distortions, corruption among administrators, and tax and customs fraud. Under this regime firms also had considerable incentives to seek special treatment from the authorities or otherwise evade their obligations. A reliance on import and export duties was matched by the relative

unimportance of internal taxes for the fiscal base of the regime, although the head tax, a remnant from colonial times, remained an important means of control over the population and a key source of revenue for local authorities.⁵ The neglect of internal taxation was accentuated from the 1970s onward, when oil became by far the largest source of state revenue.

The postindependence macroeconomic balance was altered in the second half of the 1980s, when state revenues fell steeply (Hugon 1996; Aerts et al. 2000; World Bank 2001). The political unrest that accompanied the transition from a single-party to a multiparty system further aggravated the state's inability to collect taxes. In 1991 the general strikes known as the *villes mortes* (ghost towns) campaign explicitly called for a tax boycott (see Takougang & Krieger 1998; Roitman 2005a). By 1994, when the wave of popular discontent had receded somewhat, a program of reforms infused new life into the country's troubled tax system.⁶ Tax reform in Cameroon reflected a strong international consensus advocating broad-based value-added taxes on consumption, a simplified tax design, and improved tax administration (see Fjeldstad & Moore 2009). Changes in personal and business taxation were substantial and far-reaching. They included, in 1995, the suppression of the head tax and the creation of a specific tax for people operating outside the regulatory framework (a flat-rate tax called the *impôt libérateur*), and in 1998 the introduction of a value-added tax. Reforms also created specialized units for the taxation of specific sectors (forestry, and cattle and fisheries) and groups of taxpayers (big companies). Moreover, reformers (largely unsuccessfully) pushed for enhanced coordination and data-sharing among tax, customs, and social security authorities. There have been undeniable improvements, including a steady increase of nonoil fiscal revenue figures since the mid-1990s and an increase in the number of taxpayers.⁷ Nevertheless, these improvements have been judged insufficient. The International Monetary Fund (2007) recently reiterated its assessment that "Cameroon should step up its efforts to mobilize nonoil tax revenues so that it can finance additional expenditure." Indeed, reformers think that there is still a long way to go. What this "fiscal transition" implies in practice, and where it may lead, are two of the broader questions on which this article tries to shed light.

Nana confided during our interview that as far as Adamaoua was concerned, the provincial tax authorities' top priority was to "make the informal sector shrink." He explained that he was mainly talking about "viable enterprises that are visible," although there are also "underground" businesses that totally evade control. A third category of economic agents, which he referred to as "those who do not have a store," covers the fuzzy realm between the visible and the underground. This includes people who have their office "in a suitcase" and "go around to *gagner un marché* [get a contract] here and there." The cattle sector as a whole also falls within this intermediate category, as do other practices generally grouped under the label of "diversification." Nana gave an example of

someone . . . [who] sells a bit of this and a bit of that. . . Let's say it is a transporter who raises some cattle on the side. . . Taxing cattle is an uphill task. Then, [taxing] transport is almost as difficult, since [transporters] do not stay put. In order to cheat, they go to a subdistrict or a small municipality, they get a *patente* [license] there, and that is the end of it.

From Nana's point of view, the provincial tax services work on two main fronts. In the first place, they must "débusquer"—or "flush out"—taxpayers who try to hide. Success in this domain, he told me, involves a considerable amount of "descentes sur le terrain" (inspection visits; literally, "going down to the field"). This turn of phrase, widely used in Cameroon's administrative language, refers to state agents' incursions in the world outside their offices (markets, stores, and other arenas of economic activity) for purposes of control.⁸ The image of *descente* aptly expresses how government officials nationwide handle both their tasks and themselves. As my interviewee was eager to point out, such methods had yielded considerable results in recent years. To overcome their inability to find taxpayers when needed, provincial tax authorities had also put new emphasis on an existing provision that requires enterprises to furnish a *plan de localisation* (location map). Identifying new taxpayers and locating their whereabouts, however, is only a first step, since business owners whose names are included in the lists of taxpayers are not necessarily willing to disclose the full scope of their activities.

The tax authorities' second concern involves exacting higher payments from those taxpayers they have already identified, since, as Nana put it, "generally they all hide some thing or other." This was done, he explained, by working from information about business turnover—evidence ranging from figures provided by suppliers and clients about their transactions to more indirect "external signs of wealth." On such a basis, people could find their tax regime changed and their tax bill increased as part of a patterned disciplinary itinerary:

To take in those taxpayers who have just come out of the informal sector, we have what we call the *impôt libérateur* [flat tax]. The idea is to make them get used to coming to us and to keeping accounts, no matter how rough. We try to get a sense of the volume of their activities. If these are substantial and we realize that their turnover is probably over 15 million [CFA francs], we move them to a different tax regime, either the basic or the simplified one, depending on the circumstances. Then we are making progress in all four existing [tax] regimes. We try to assign enterprises a [tax] regime and then see how they apply themselves to it.

Nana preferred to gloss over the politically difficult context in which the flat tax (*impôt libérateur*) had been introduced in 1995, when the government tried to recover the lost ground after the tax boycott of the 1991 strikes. He suggested that the tax authorities had now outgrown the

modest revenue objectives that had inspired the creation of this tax. As he put it, “In order to accommodate the difficulties of the toughest years of the crisis, the government had resigned itself to situations that were no longer acceptable.” He was adamant that for any economic activity that went beyond petty trade or market vending, flat tax formulas would be phased out in the near future: “[The *impôt libérateur*] is not a good tax, not at all. It was created to attract people who were coming out of the informal sector and lacked the habit of filing tax forms. We put them there for monitoring purposes, so that we can later move them to a more rigorous [tax] regime.” This, he conceded, was what the new “managerial” principles governing the collection and inspection services asked for. “We are now compelled to deliver in terms of results, somewhat like the private [sector],” he added. At the provincial and district levels the system relies now on annual revenue targets.⁹

In the remaining part of the interview, Nana pondered the implications of “the partnership between tax authorities and citizens” (a favorite phrase in his ministry’s recent documents). He discussed the difficulties involved in adapting to constant reforms and deplored the “insufficient and always trying” relationships among the tax administration, customs authorities, and other governmental agencies. I also had a chance to probe for his views on specific aspects of the recent reforms. He answered all my questions deftly, smoothing over problematic aspects whenever he saw fit. “I believe all this will give you a good enough idea of what our job has been in recent years,” he said to announce that the interview had come to a close.

Despite Nana’s optimism, during fieldwork I had many opportunities to witness how economic actors resort to practices that allow them to remain more or less invisible to the tax authorities. In some instances the activities themselves lead easily to reduced visibility. The suitcase trade and house-based enterprises, which informants agreed have flourished since the late 1980s, provide obvious examples; so does the work of state contractors, who conduct business from their homes, from a workplace not directly related to their entrepreneurial activity, or from the provincial offices of the relevant ministries where contracts are offered and awarded and payments obtained.

Transport and cattle, two sectors singled out by Nana as tough nuts to crack, constitute the economic pillars of Adamaoua. Most trucking companies based in Ngaoundéré, the country’s transport hub linking railway and road, do not have an office. Karine Bennafla (2003) has documented the role of transporters based in northern Cameroon in both legal and illegal cross-border trade. While on the road, truck drivers are exposed to constant demands for money from the police and gendarmes, which make the possession of a panoply of “papers,” including tax receipts, both necessary and insufficient. Still, transporters are skilled in hiding much of the scope of their activities from outside scrutiny. Cattle breeding, for its part, benefits from a less stringent tax treatment than other economic activities.¹⁰ Breed-

ers pay taxes and veterinary fees on animal sales in cattle markets, and also a tax per head of cattle owned—although generally for holdings well below the actual ones. However, the tax authorities' control over breeders concerning the direct taxation of their income is largely ineffectual. Cattle traders, a group to which I devote a later section, also prove distinctively elusive for tax purposes.

It seemed obvious that, as Nana insisted, having an open store or an office makes the task of preserving invisibility harder. But as he himself was well aware, most businesses that need identifiable locations to operate on a regular basis tend to present a front that does not fully reveal backstage operations. Anyone taking an inventory of many of the general trading businesses in Adamaoua's urban centers would embark on an odd itinerary through mostly domestic storage areas. As I saw for myself during fieldwork, there is a vast discrepancy between the goods on display in the often modest stores and the volume of stocks in different locations. This overlap between household and business spheres, which Nana decried in our interview, is not necessarily the result of unenlightened management practices, as he suggested, but rather a calculated assessment that the wide spatial distribution of goods affords, among other advantages, some respite from tax pressures.

Other factors also tend to thwart tax collection. For example, the phenomenon of diversification, a widespread practice in a context in which wealth concentration is fraught with risks, complicates the identification of certain business operators, not only for the tax authorities, as Nana noted, but also for researchers like me. Thus, once I got to know my informants more deeply, my initial assumptions about the scope of their activities often changed. Side investments in cattle, real estate, and transport easily go unnoticed, and sometimes these secondary operations are the ones that provide a base for more substantial activities. In addition, moves toward increased exposure are also easily reversible, and this is a course of action that sometimes is followed when circumstances change. One of Adamaoua's building contractors for Exxon-Mobil's Chad–Cameroon pipeline, for example, closed its premises once the construction phase came to an end, although this certainly did not prevent them from continuing their work for the state and other clients afterward.

Of course, the larger the volume of business, the harder it becomes to avoid visibility. Some of my informants with expanding businesses were fairly explicit about the trade-offs between size and visibility. Below a certain size, it is easier to bypass tax and other administrative regulations, at least partially. A frequent line of action is the fragmentation of enterprises into several units or segments. Even fairly large businesses by local standards have premises that are not noticeable from the street and bear no external signs of identification. According to one of my informants, a founder and administrator of an NGO whose office is located inside his family compound, "Somebody just passing by could not know that this is where we

are. Our clients are very selective, it is mostly people who know us well” (personal interview, 2004).

In relation to taxation, NGOs occupied a particularly interesting position at the time of my fieldwork. Because they were conceived of as outside the business domain, they benefited from a general tax exemption. However, the legal status of NGOs in Cameroon remained typically vague. The approval of specific legislation had dragged on for years, such that the number of organizations that had official recognition in the country was ludicrously low.¹¹ As of 2004 the authorities recognized no organization in Adamaoua as an NGO. These legal ambiguities are particularly sensitive for NGOs whose activities differ little from, for example, those of a state contractor. For them, more visibility might mean unduly alerting tax auditors about the nature of their activities.¹² Yet my informant did not rule out moving to a more noticeable location if circumstances made it advisable. Such decisions are not uncommon for NGOs, whose clients do not necessarily appreciate extreme avoidance of public exposure and whose standing with national and international donors may depend, among other things, on visibility and maintaining presentable offices. In Ngaoundéré, for example, I witnessed how an NGO, facing an external audit after working as a local partner for the national AIDS committee, rented office space in the city center to prepare for the auditors’ visit.

At any rate, concealment, in short, is part of the repertoire of Adamaoua’s business operators, and it offers a variety of options for dealing with state controls, and more specifically with the scrutiny of tax authorities. If we borrow Michel de Certeau’s (1988) terminology, such practices, depending on the context, may have both tactical and strategic dimensions, to the point that there is no neat dichotomy. Take the case of state contractors who “have their office in a briefcase” and disappear when circumstances make it advisable; or young traffickers who bring smuggled motorcycles from Nigeria, keeping them inside their family compound until they can sell them in Adamaoua or take them to the Central African Republic; or even the small-time cattle traders who anonymously ship animals to Yaoundé by train. The labor invested in passing unnoticed in such cases stems from tactical improvisations and ad hoc calculations. Consider, by contrast, important cattle breeders who report to the tax authorities and the Ministry of Livestock (MINEPIA) provincial services only a token number of the head of cattle they own scattered in several herds throughout the province; or large trading groups in Adamaoua who sell tax-exempt goods in the Cameroonian market on transit to other Central African countries; or transport and construction firms that hire a certified public accountant to “cook” the books. Such calculations reflect both tactical considerations and larger strategic motives, depending on the actors’ legal standing, status, and resources.

According to what I observed, almost everyone who owns a business in Adamaoua is engaged in some concealing operation or other within the

range of possibilities that the nature and the size of their activities afford them. Practices aimed at attenuating visibility weigh heavily on widespread perceptions of business owners among state officials and large segments of the population, and Nana's remarks in this regard were certainly not unfounded. And yet many such business practices cannot be explained away solely as responses to control from tax and other governmental authorities. Invisibility in some instances is more a side effect than something deliberately sought after. I argue that such a portrayal of business owners ignores the larger context in which the tax relationship takes place.

Taxing the Cattle Trade

Nana specifically mentioned cattle as one of the sectors in the provincial economy in which taxation poses significant problems. He also made explicit that the tax officials' latest efforts had targeted cattle traders, especially those who use the railway to ship cattle to the south. In this section, I examine the contours of the relationship between cattle traders and tax authorities in recent years.

During the 1991 *villes mortes* campaigns, Adamaoua was one of the national hotspots. A significant number of the cattle traders I interviewed, including some who were in their early twenties at the time of the strikes, retrospectively saw the *villes mortes* as the work of unemployed youth led astray by political opponents of the regime. All the same, their detachment from those who had taken to the streets in 1991 did not prevent many of them from taking advantage of the tax administration's weak position in the aftermath of the strikes.¹³

In 1995, with the creation of the *impôt libérateur*, tax authorities tried to reclaim their grip on businesses that were not being taxed formally. Many cattle traders in Adamaoua saw this tax as an attractive option, since it provided them with a legal document they could present in their trips to cattle markets. This was far from immaterial to people subject to constant road checks by *gendarmes* and police, who in their daily search for a few extra thousand franc do not see verifications of tax payments as lying outside their mission. Traders could obtain such a legal cover cheaply.¹⁴

In 1999, a particularly bad year for the provincial treasury, tax authorities decided the time had come to take a tougher stance on the cattle sector. At that point cattle traders were either paying the *impôt libérateur*, which was supposed to free them from any further tax liabilities (licenses included), or limiting themselves to acquiring a license without bothering to pay their commercial income tax at the end of the year. To put an end to this state of affairs, the head of the provincial tax services had the governor issue an ordinance that established the obligation to pay advances on commercial income tax when shipping cattle by train. The amount of these advances was set at 1 percent of the value of the cattle being shipped.

A full discussion of the many controversial aspects of this ordinance

(Arrêté Provincial no. 45, Sept. 17, 1999), which met the open resistance of both breeders and traders from the start, exceeds the scope of this article.¹⁵ The crucial point is that from 1999 onward, railway transport for cattle was made contingent upon the payment of these tax advances; therefore, those traders who wanted to keep using the railway had little choice but to pay. The arrangements put in place to collect these advances, however, were not able to generate a clear picture of who was trading what. Camrail, the railway company that had been privatized earlier in 1999, was commissioned to collect these funds on the tax authorities' behalf.¹⁶ Camrail registered the payments made for a whole freight car under the name of a trader, but a single trader normally transported only a portion of those cattle. With these data, tax authorities could not assess individual traders' turnover.

In addition, despite these measures, revenue from tax advances paid by cattle traders has waned in recent times, largely because cattle shipments to Yaoundé by train have declined significantly since 2001. In the face of the ensuing decrease in the collection of tax advances, and within the new framework of annual revenue targets, tax authorities could not stand on the sidelines. A meeting that I attended in February 2004, one of the regular gatherings organized by the Association Nationale des Commerçants à Bétail de Cameroun (ANCBC, National Association of Cattle Traders) for its members in Ngaoundéré, provided an indication of things to come. The ANCBC had invited a senior tax official as one of several guest speakers at a seminar on "the modernization of the cattle trading profession." After a review of the different tax rules and regulations to which traders were subject, the official warned that they had better start paying taxes "before things get serious." Those words, which at the time seemed inconsequential, resonated differently in late August 2004 when a letter from the Directeur Général des Impôts (DGI, general manager of taxes) became public knowledge. Although nominally addressed to the railway company, the letter was really addressed to the cattle traders by proxy. Its opening paragraph read as follows: "The transport of cattle from the north to the south of Cameroon by Camrail's cargo trains has always had a positive impact in our country's economy. In spite of this, cattle traders, the main actors involved in this activity, have increasingly resorted to bypassing tax authorities, disowning their duty to contribute to the funding of public spending." Accordingly, the DGI was announcing a series of new measures intended to enhance *sécurisation des recettes* (revenue reliability), including verification of compliance with tax obligations before any trader was allowed to load cattle in Camrail's freight cars.

Ensuing rumors generated anxiety among some traders. The following week a couple of traders decided at the last minute not to ship cattle to Yaoundé on account of the potential risks. Others overcame their misgivings and carried on with their weekly transactions—always making sure that their names did not figure in Camrail's records. Soon after, one of Ngaoundéré's two main groups of traders held a well-attended crisis meeting to dis-

cuss proposed courses of action, and specifically what their collective position would be in foreseeable meetings with state representatives.¹⁷ A variety of opinions was expressed. Some regretted having neglected the bureaucratic aspects of their trade for a long time. Others asked for a negotiation of an amnesty of past dues with the tax authorities. Most emphasized particular problems in the tax system. After a thorough discussion, the ANCBC president made some concluding remarks. Cattle traders, he pointed out, work in an economic environment in which “70 percent of cattle transactions are carried out by unauthorized traders.” This means that traders like themselves, whose operations had expanded outside Adamaoua, needed to detach themselves from petty traders who lacked the means to become “true professionals.” He assured them that bringing to the table the issue of an amnesty concerning past dues would be a tactical mistake, and suggested instead that they should champion a process of “regularization” of business licenses. “Can we all pay and get our papers straight? Can we show the authorities a document [saying] ‘such and such [traders] are active, such and such have given up?’” he asked everyone present. Doing so would turn things around and allow them to make demands rather than endure pressures from the authorities. If they were all operating in accordance with the rules, Adamaoua-based traders would be able to argue for a change in the discriminatory system of tax advances. Regularization would also allow them to press authorities to live up to their responsibilities to fight corruption, market insecurity, and imports of foreign beef. But first he needed everyone to realize that “you cannot work without papers.” The meeting was adjourned with the unanimous decision that the president would act as their spokesman.

This preparatory gathering, and a myriad of informal daily exchanges, led to a September 10, 2004, meeting in which, under the auspices of the prefect of Vina (a district in Adamaoua Province), traders sat at the same table with both the Chef de Centre des Impôts (CCI, chief of the district tax center) and the MINEPIA (livestock ministry) provincial delegate.¹⁸ At the meeting, the ANCBC president maintained that the traders were committed to paying their taxes; state revenue from the cattle trade had declined in the past few years only because cattle flows from Adamaoua Province to the country’s main urban centers had sharply declined: “There is no *esprit de contournement* [ethos of tax avoidance],” he argued. “It is rather that many traders have incurred losses and as a result have scaled down their operations in Yaoundé and Douala.” The CCI refused to accept this explanation, however. In his view, no matter how changed market conditions may have become, the cattle traders blatantly defaulted on the bulk of their tax payments. He was a neutral official who simply aspired to enforce existing norms. As such, he had to remind cattle traders of the specific obligations imposed by tax law.

The CCI’s entreaties to take these norms at face value fell flat. Cattle traders refused to limit the meeting to the question of whether they ad-

hered to regulations; they were intent on discussing the status and rationale of some of these regulations. After a two-hour-long give and take, in which the prefect and the MINEPIA delegate also had leading roles, the meeting resolved little, although it laid the foundations for an extralegal appropriation on the Vina District cattle traders' tax bill.¹⁹ Soon after the meeting the leaders of the district traders' two main groups and the CCI reached an agreement. The CCI forwent that year's outstanding commercial income tax payments, and in exchange the traders' representatives agreed to urge the members of their groups to pay a business license and to ban anyone from shipping cattle by train without a license. Yet it still took a couple of weeks for those resolutions to materialize.

In mid-November 2004 the prefect published the list of authorized cattle traders. It included thirty-four names—eight fewer than the forty-two on the previous year's list. Some of the least powerful traders had paired up in order to get a license. A few even decided to remain under the *impôt libérateur* in open defiance of the authorities and their own peers. Yet very few of the traders on the list had obtained their license before the September 10 meeting, and the move many had made from the *impôt libérateur* to paying for a license was a significant change. It was increasingly clear that for those who used the railway to ship cattle to the south, life could become difficult without a business license—at least until pressures on Camrail to intensify controls were relaxed. Accordingly, most of these traders paid for their license.

In truth, the sum at stake in switching from one category of taxpayer to the other was relatively small both for individual traders and the tax authorities.²⁰ To the tax authorities, similarly, the payment of a few additional licenses made little difference within the larger picture of the provincial treasury. Even when compared with the funds from tax advances that they collected through Camrail, the sum raised from those extra licenses was negligible. All the same, Nana and his colleagues could present this to their superiors in the capital as a symbolic step in the right direction. It allowed the tax authorities to have a slightly larger group of cattle traders in their orbit.

However, the maximalist horizon hinted at in the DGI's letter—namely that individual traders disclose the full extent of their activities by filing their quarterly income tax forms—was never realized, and there was no realistic prospect of enforcing controls to bar unauthorized traders from cattle markets. There was also little chance that tax authorities could enforce regular submission of their quarterly income tax forms. When I visited Adamaoua in August 2005, I learned that most traders were not submitting these forms. They believed that they were already taxed well above acceptable levels when they paid their weekly tax advances at the railway station. Bearing in mind existing standards of the state's bureaucratic capacity and patterns of cattle trade organization in Adamaoua's present circumstances, most of the tax measures announced in August 2004 had little chance of

implementation. Large segments of the cattle trade remained formally untaxed: the only traders who paid their business license were those who used the railway to transport cattle. Cattle transactions were subject to different kinds of indirect taxes, such as veterinary inspection fees and market dues, but commercial income from cattle trade that used means of transport other than the railway escaped formal taxation. Traders who avoided paying commercial income tax, however, were not spared the brunt of a whole series of extralegal payments exacted by different law enforcement officials, who, as the ANCBC president put it, fully exploited “the *potentiel d’arnaque* [swindling potential]” of tax regulations.

Rethinking Business Visibility

It is worth looking closely at how Nana’s discourse, which conceives of the tax authorities’ job in Adamaoua largely as an undoing of concealment practices, constructs the targets of state action. In line with most government-authorized discourse, Nana still refers to the domain in which such practices prevail as “the informal sector.” Other state officials I knew colloquially called this domain *le maquis* (brushwood, or an inaccessible area used as refuge, and, metonymically, a resistance movement). This term establishes a parallel between unregulated business practices and the guerrilla war fought by the UPC against French colonial rule and its Cameroonian heirs (1957–71). During the September 10, 2004, meeting between cattle traders and tax officials, the MINEPIA delegate furnished a fairly typical example of such a usage. Deploring the traders’ reluctance to apply for *agrément*s (administrative permits), he observed, to everyone’s amusement, that “[cattle] traders shy away from light, they love darkness” and that “to trade cattle without a permit, that is *le maquis*.”

Janet Roitman (2005a:37–47) has aptly analyzed references to “*le maquis*” in encounters between state officials and business operators in her account of an April 1993 meeting between senior officials and merchants in the city of Maroua, Far-North Province. One of the officials she quotes referred to it as the political and economic space in which those who refuse to pay taxes place themselves. In Roitman’s interpretation, by means of such labeling officials identify spheres of economic informality with spheres of political opposition, if not with subversion and criminality (see also Roitman 2007:195). In Adamaoua’s business context in 2004, with the *villes mortes* protests considerably more distant in time, references to “*le maquis*” were more ambiguous. While they certainly drew from the governmental imaginary of *incivisme fiscal* (fiscal disobedience, in Roitman’s translation), which stigmatizes those situated there as bad citizens, they were also light-hearted enough to provoke laughter. As much as business operators did in Roitman’s account, those I encountered often vindicated “*le maquis*” as a legitimate space providing a convenient refuge from the excesses of venal

officials, which they can enter and leave as a matter of course in the pursuit of commercial gains. Perhaps the main difference is that as a result of a decade of reforms, my informants who thought of themselves as inhabiting “le maquis” were involved in official tax payments to a higher degree than those merchants in Maroua conceivably were.

Both the informal sector and “le maquis” appear to escape the gaze of the state. In Nana’s formulation, the informal sector is a sphere of invisibility, a difficult place for tax authorities to venture. “Le maquis,” as the MINEPIA delegate put it, constitutes a realm of darkness, where cattle traders are in their element. It is the mission of MINEPIA and other governmental agencies to shed light on it. Both the informal sector and “le maquis” are also spaces from which economic actors emerge (*sortir de l’informel, sortir du maquis*) unwillingly. In this view, state officials, working against the grain of business operators’ strategies and tactics, render visible the invisible, shed light upon what is dark. Indeed, visual references figured prominently in Nana’s remarks, in which he categorized business ventures in the province according to degrees of visibility (the visible, the not-so-visible, and the underground) and portrayed business operators as incessantly hiding something: first and foremost themselves, and then, once “flushed out” by the tax authorities, “something or other.”

Nevertheless, some groups whose presence looms large in the realms of invisibility pursue their activities in broad daylight. Consider the cattle trade, the main focus of this article. Cattle traders operate in highly public spaces, where their transactions are recorded. Although cattle transactions outside markets have been a significant historical factor in Adamaoua (see Lacroux & Sarniguet 1965:161; Doufissa 1993:208), traders make a large portion of their purchases and sales in official markets, where their trade is regulated and monitored. No matter how small or inaccessible, these weekly markets feature the presence of, at the very least, a veterinary agent from MINEPIA and a municipal official, who collect veterinary certification fees and market dues and register every transaction in writing. Therefore, attempts at concealment are only part of the story. Rather, the main difficulty for tax authorities is that the crowds of traders and herds that make up a market are not amenable to a systematic follow-up of individual traders. In addition, the available handwritten information on each and every transaction in the province’s cattle markets is not of much use for control purposes.

Cattle shipments by train, for which a tax advance is required, might offer a more convenient point of control. However, at the time of my research the most important traders in Ngaoundéré dispatched southward less than twenty head of cattle a week at peak periods of the year. This fragmentation of cattle trade meant that most trading ventures were excluded from what Nana called “viable enterprises that are visible.” No matter how conspicuous their activities may be, they were not visible enough to make it worthwhile for the authorities to follow up closely.

Therefore, the cattle traders' purported aversion to light and visibility, or a proclivity to hide themselves and the cattle they trade, does not lie at the heart of the tax authorities' inability to enforce regulations and tax their commercial income. Rather, what makes them extremely elusive is their mobility, the relatively small scope of their trade, and lack of business premises—three attributes deriving from this economic sector's present patterns of organization. Indeed, as Nana's remarks made abundantly clear, it is mostly bricks-and-mortar businesses that provide the sort of visibility tax authorities can put to use.

In addition, structural and administrative problems with the tax collection system—what Nana had called “the weaknesses of the system”—are many and persistent. The lack of an updated census since 1987 bears witness to the extent to which the Cameroonian state is simply not up to the task.²¹ The collapse of statistical services and the absence of a systematic update of taxpayer records, together with broader institutional factors such as generalized corruption of disaffected officials with extremely scarce resources at their disposal, have eroded the state's ability to do what the reforms demand. Nana himself said that it was only in 2002 that the provincial tax services had made an attempt to update taxpayers' records. Before that—and, according to most of my informants, as far back as the early stages of the crisis—they had been handling a practically useless directory of enterprises. Not only did it list scores of defunct businesses, but it also failed to include very prosperous (and visible) ones. A situation in which an enterprise obtained a license and subsequently failed to pay its income tax was by no means exceptional. Consider, for instance, Nana's example of transporters who went to a subdistrict or a small municipality to obtain their license. In such places where tax authorities do not have a presence, a subprefect or a mayor acted in their name. Tax authorities subsequently failed to make these transporters pay income tax both because they could not get hold of them and because information did not circulate efficiently between tax authorities and such local level representatives of the state. Neither, for that matter, did tax authorities share files or compare data with either customs or the social security system.²²

At present, it does not help that access to new legislative texts are not a given even for tax officials.²³ In the September 10, 2004, meeting on the taxation of cattle trade, the ANCBC president pointed this out with sharp irony. After a particularly blatant instance of the CCI's referring to legislation no longer in force, he admitted that he was “in need of enlightenment [about tax regulations], because, you know, we have copies of the Tax Code too. We try to make use of them. That is why we are surprised to find we are out of sync with you.” Nevertheless, the main obstacles concerned not so much the diffusion and popularization of new tax formulas and categories as the absence of an efficient state apparatus committed to enforcing them.

And what is perhaps the most significant barrier is the taxpayers' failure to internalize such norms. Cameroon's taxation system as a whole is a *système*

déclaratif, that is, a system that relies heavily on taxpayers' self-assessment. Not only is the bulk of direct taxation now income-based (in sharp contrast with the not-distant times of the head tax), but the system also (at least in principle) takes taxpayers' reports as the point of departure to determine their tax bill. Even when applying for an official business license, whose cost depends on the previous year's turnover, taxpayers generally give figures that bear no relation to the extent of their activities. They systematically fail to file tax forms when required. In the few instances when they do in fact file them, or when the authorities assign them an income *ex officio* for having failed to do so, they more often than not lack the documentation to back up the figures under discussion. In short, they actively resist the documentary practices that self-reporting entails and presupposes. I suggest that interpreting this resistance exclusively in terms of tax evasion, as observers like Nana tend to do, is a mistake, since it disregards what ethnographic observation reveals: that such resistance is an embedded feature of the regular operation of large segments of the provincial economy.

As Jane Guyer (2004:155–56) has suggested, recalcitrance to “document mandated equations” is an enduring feature of monetary transactions in Atlantic Africa. This recalcitrance is certainly an active ingredient in some of the sectors of activity in which I worked. The example of the cattle trade is perhaps an extreme illustration of this. Doing without the formalities that allow tax authorities to carry out their task is a substantial part of their business. The actual transport of cattle is only one part of the business enterprise. Traders are constantly moving back and forth between the rural areas where cattle are raised and the urban centers where they are slaughtered. Their integration and constant presence in both poles of the cattle economy are the basis for enacting “charismatic resolutions” (Guyer 2004:98) that, avoiding formalization, result in monetary gains. Neither the credit facilities they may get from suppliers nor their sales to butchers—who invariably buy on credit (or as traders would say, *bee hunduko* [with the mouth])—are put in writing. Within such extreme forms of what economists call “incomplete contracts” there is always room for flexibility and revision of terms. A trader may persuade the cattle breeder who entrusted him with cattle to accept a lower price than the one initially agreed upon on the basis, for example, of difficult market conditions due to excess supply in Yaoundé. The breeder may also be forced to accept a late payment if the trader has been let down by an insolvent butcher. Similarly, on the selling end, butchers who get less meat from an animal than they had anticipated may force traders to revise the initial price downward. These chains of trust and debt, which operate largely outside formal financial circuits, do not rely on documents or on the law enforcement institutions where such documents are actionable. Verbal agreements are honored, if only flexibly and within a loose time frame, based on the value of reputation, the pressure of professional groups, and the assets owned by butchers and traders—such as real estate, vehicles, and most important, their own often sizeable herds—

which can be seized if things take a bad turn.

Documents are not entirely absent in cattle transactions. Sometimes these transactions are accompanied by a signed voucher recording the head of cattle received and the agreed price but generally omitting repayment schedules. This tends to be the case when transactions concern a substantial number of cattle and borrowers are strangers. Even in such circumstances, agreements may be purely verbal. An experienced cattle trader who operated between Adamaoua's Mbéré District and Yaoundé once gave me the following explanation as to why cattle traders do not document their transactions:

If someone comes and the first thing they say is "I put this in writing for you" (*je te fais des papiers*), you instantly know something is wrong. You do not deal with those kinds of people. They are already thinking about not paying back. And, whether you are a breeder or a trader, you know that a voucher is a dead letter. Going to court is out of the question. Those who take these things to the police know that they too get their cut, so in recovering a million [CFA francs] you lose a third along the way. A newcomer, instead of offering to write anything down, should rather bring along someone you know that can vouch for him. That way, if there is any problem, that third party is going to intervene and you will recover your money. (Personal interview, 2004)

In fact, it is often when the first problems in fulfilling an agreement come to the surface that a document may be drawn up as a renewal of the debtor's commitment to eventually honor it.

Cattle traders, much like most other operators in Adamaoua Province, produce a myriad of documents in their daily routine despite their limited use of documents to record transactions. Rather than giving an accurate image of their activities, these documents provide the means to cross thresholds. Many such "papers" do not establish any truth about economic activity, but instead are widely acknowledged as simulacra. The payment receipt from the flat-rate *impôt libérateur*, for instance, is mostly a piece of paper that helps cattle traders pass checkpoints on their way to cattle markets. Similarly, the payment of tax advances is perceived as a requirement for shipping cattle by train rather than an intermediate step in establishing the extent of individual traders' activities and setting them on track to fulfill all reporting and tax payment obligations. These payments (and the receipts they generate) make circulation of goods and people possible, but little more.²⁴

Other lines of activity do not escape formalities to the degree that cattle trade does. Other sectors may lend themselves more easily to the disciplinary technologies of taxation. Yet according to my data on the provincial economy, even a sector as closely linked to the state apparatus as state contracting (*marchés publics*) also demonstrates a haphazard adherence to

formalities. In short, business owners in Adamaoua Province tend not to behave like compliant taxpayers, fulfilling their role (even minimally) in furnishing tax authorities with an accurate image of their assets and activities. Operating informally, whether in regard to tax-related matters or in terms of their everyday activities, is to a large extent the substance of what these business owners do. And state agents lack the resources (and often the commitment) to turn business owners into so-called fields of documentation.

Conclusion: Meeting the Eye of the State

This article has examined interactions between tax officials and business owners in Cameroon's Adamaoua Province (particularly cattle traders in the Vina District) as an instance of widespread notions about the difficulties experienced by states in sub-Saharan Africa in their efforts to raise revenue from their citizens during a period ostensibly marked by the reform of administration and policy. Nana, like many other officials and nonofficials, constructs taxation as a battleground between taxpayers' determination to make themselves and their activities invisible, on the one hand, and tax authorities' counterwork to make them visible, on the other. Placing the ethnographic lens at the interface between business activities and state controls, I have drawn a more complex picture in which business practices are not exclusively driven by tax evasion or avoidance, and the role of officials as scrupulous regulation enforcers cannot be taken for granted.

Despite Nana's statements stressing how authorities are both "pushing" business owners to account for themselves and their activities, and controlling "how they apply themselves to it," it would seem that the Cameroonian state is not particularly committed to obtaining or dispensing much knowledge about its subjects. As Frederick Cooper (1994:153) has noted, power in many colonial and postcolonial societies "can be more arterial than capillary." In postindependence Cameroon, the continuity of arterial power dynamics can be gleaned from the enduring importance of the head tax, the insistence on the carrying of national identity and one-party cards, and the carry-over of policies such as that of village *regroupement*.²⁵

In the 1990s, in a context of severe crisis, high points of the challenge to the country's fiscal arrangements were the *villes mortes* campaign and the radical program of tax reforms. The *villes mortes* figure prominently in Janet Roitman's analyses (Roitman 2004, 2005a, 2005b, 2006, 2007, 2008). The tax reforms, on the contrary, took place largely after Roitman had concluded much of her fieldwork. In this sense, the preceding pages provide a supplement to her research. Indeed, the Vina District cattle traders could well be considered as falling within the category of the "population flottante" which, as Roitman uses the term, comprises a hodgepodge including "market boys" in Garoua in the 1950s, brigands on the riverbanks of the Logone-Chari at around the same period, petrol smugglers in Maroua in

the 1990s, and moto-taxi drivers and highway robbers in Adamaoua in the present decade. After all, the cattle traders' mobility and their frequent transgression of national borders—for example, trading cattle in Nigeria, a formally outlawed activity that continues unabated—pose obvious problems for governmental controls.

What do these groups share in common? They confront the state with the problem of controlling flows of money, goods and, crucially, people. However, governmental responses to this problem have not been undifferentiated (different groups elicit different responses), and neither have they remained unchanged over time. These cattle traders' codes of behavior, forms of subjectivation, and practices of the self do not necessarily coincide with those of their contemporary moto-taxi drivers and highway robbers. Furthermore, since 1995, "manners of extraction based on traditional methods (such as taxation based on a census)" (Roitman 2004:247) have ceased to be government policy; the head tax no longer "summarizes the impôt" (Roitman 2005a:49). Unlike moto-taxi drivers and highway robbers, cattle traders are now being subject to an income tax. Unlike the head tax, this mode of taxation involves not only obligations to pay, which the traders are partly fulfilling through the payment of advances, but also obligations to account and report, which they are largely not fulfilling. On such grounds, this article argues that innovations in Cameroon's tax policy and administration are being recast to fit local understandings through the active involvement of business owners, tax officials, and local administrators. Clearly there needs to be a connection between what business operators are willing to make visible and what the state, through its agents, can actually "see." Therefore, even piecemeal and imprecise idioms of documentation need to be accepted as the basis for business visibility. In the closing stages of the meeting between the Vina District state representatives and the cattle traders, the prefect declared that tax authorities had no choice but to "count on the traders' honesty." This seems to be the fate of state authorities regarding not only cattle trade but other sectors of activity in Adamaoua as well. Counting on business owners' honesty—that is, taking their performances of visibility at face value—provides opportunities for financial agreements between them and the tax officials. In these conditions, what meets the eye of the state becomes the object of negotiation. Neither "le maquis" nor its associated attribute of darkness would afford business people in Adamaoua a free ride.

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Notes

1. The present article is based on fifteen months of fieldwork in several research trips between July 2003 and September 2005. It draws from participant observation and semistructured interviews with numerous state officials and more than ninety business owners working in Adamaoua Province.
2. This article shows, parenthetically, how notions such as the tax effort inspire the adoption of devices that assess the performance of state officials and provide the incentives for improvements. As a senior official writes with a touch of pride, "Within the Cameroonian administration as a whole, the Direction Générale

des Impôts [the national tax authority] is unique in having firmly and irreversibly embarked on the hazardous road to performance-based management” (Evina Obam 2005: 24). Indeed, as noted later, tax administration in Cameroon now relies on annual revenue targets, although as the preceding comment hints, the performance-based system of rewards and penalties remains opaque and affords decision-makers almost unlimited room for discretion.

3. Karine Bennafla (2002) has provided what is to date the best-informed account of traders’ border crossings in the Central African region. For a suggestive but markedly different analytical use of the notion of *population flottante*, see Argenti (2007).
4. Peter Geschiere’s argument that witchcraft and sorcery beliefs among the Maka of eastern Cameroon act both as theories of political and economic success and as methods of control over emerging social hierarchies is, notwithstanding the differences of both settings, relevant to present-day Adamaoua Province. In Adamaoua, Muslims and non-Muslims alike hold a great diversity of sorcery beliefs, which for the most part have lost their ethnic specificity, and they view sorcery techniques as potentially efficacious (Bocquené 2002:229–35; Burnham 1996:58–60; Mahmoudou Djingui 2000).
5. On the colonial legacy in the domain of taxation in Francophone Africa, see Fotsing (1995). In her work on the area surrounding Kaélé (in what is today Far North Province), Patrice Pahimi (2003:33–34) has documented the administrative dilemmas that officials in charge of tax collection faced in the transition from the colonial to the postcolonial period. The postcolonial neglect of internal taxation was compatible with heavy tax pressure, sometimes in the shape of extortionate demands, on politically disenfranchised groups. As Burnham (1996:103–5) vividly shows for the 1970s, this was particularly the case for Adamaoua’s pastoral Fulani, or Mbororo. Burnham’s work also emphasizes how taxpayers saw the head tax as an opportunity to assert identities that implied a higher status in the local hierarchies of value (1996:62–63). On these matters, see also Boutrais (1999).
6. This was the year of the CFA franc devaluation and the subsequent overhaul of the tax and customs regime in member states of the Central African Customs Union (UDEAC).
7. Despite their mediocre yields and regressive nature, these flat-rate taxes have been adopted in several other African countries (see Gautier et al. 2001). From an expert point of view, they are technical oddities because they tax both income and activity. On the replacement of the head tax by the *impôt libérateur*, see Finken (1996: 175–76). On the introduction and difficulties of implementation of the *impôt libérateur* in Cameroon’s South West Province, see Niger-Thomas (2000: 217–35).

The adoption of the VAT illustrates the difficulties posed by these constant reforms. In order to avoid the catastrophic drop in revenue figures that its introduction had provoked in African countries like Niger (see Barlow & Snyder 1994), the Cameroonian government in 1994 opted for a transitory tax on commercial turnover (*taxe sur le chiffre d’affaires*) to replace the old tax on internal commercial turnover (*impôt sur le chiffre d’affaires intérieur*). After four years of administrative confusion, including a failed attempt to privatize its collection (Hibou 2004:15), this new TCA was then replaced by the VAT.

The specialized taxation units are the Programme de Sécurisation des Rec-

ettes Forestières (Décret no. 99/370/PM, March 19, 1999), the Programme de Sécurisation des Recettes de l'Élevage et de la Pêche (Decree no. 2000/980/PM, Dec. 8, 2000), and a centralized unit based in Yaoundé dealing exclusively with large firms, the Division des Grandes Entreprises (Décret no. 2003/165, June 30, 2003).

The revenue figures went from 540.7 billion in 1996/97 to 1,113.7 billion CFA francs in 2005 (source: Banque de France, Rapports Zone Franc, constant figures). Nonoil tax revenue as a percentage of nonoil GDP went from a dismal 7.7 in 1993–94 to 10.1 in 1996–97 and 12.9 in 2000–2001 (Fambon 2006:9). In 2003 nonoil revenue represented 13.1 percent of the GDP compared to oil revenue, which reached only 4.5 percent of the GDP (IMF 2005:34). In 2006 Cameroon's ratio of tax revenue-to-GDP was 17 percent (IMF 2007). From 1998 to 2000 the number of taxpaying persons and enterprises increased 169 percent, including a “spectacular” progression of people subject to the *impôt libérateur*, from 64,182 to 168,419 (Monkam et al. 2003). It is necessary to remember that these figures on revenue and number of taxpayers leave out moneys and payers that fall within the realm of “unofficial taxation.” As Jane Guyer (1992:66) noted in her study of local taxation in Oyo State, Nigeria, “Private payments to public officials—to fend off the state rather than to tap it—constitute another set of contributions to governance that must average out to higher annual per capita expenditure than taxation and have a rather different sociology.”

8. Roitman (2005: 68) gives a narrower interpretation of the use of this phrase as signifying tax collection.
9. The introduction of businesslike management rules is one of the New Public Management ideas (see, e.g., Manning 2001) that has had widest influence on the formulation of tax reform in developing countries, although actual policies and measures have often departed from such principles (see Fjeldstad & Moore 2009). In November 2004, during my fieldwork, the suspension of seven heads of tax centers in Yaoundé and Douala for performing below the set targets hit the national press headlines (see, e.g., *Le Messager*, Nov. 19, 2004). On the privatization of the state more generally, see Hibou 2004.
10. See Cameroon's Tax Code, Articles 48 and 49.
11. The law regulating NGOs dates from late 1999 (Law 99/14, Dec. 22). The decree required to implement the law (*décret d'application*) was issued on May 3, 2001. However, these legal provisions did not take effect until 2003. As of 2008, only nineteen organizations were officially recognized as NGOs nationwide (source: PASOC [Program for the Structuring of Civil Society in Cameroon]).
12. Elyachar's work (2005) in Cairo in the late 1990s shows how NGOs work not only as breeding grounds for young entrepreneurs but also as conduits for business operators to reconstitute their identity in order to capture financial opportunities and obtain tax benefits.
13. On the role of youth during this conflict-ridden period, see Saïbou Issa (2006). The decision of the cattle traders to stop paying their licenses was a departure from the second half of the previous decade, when state revenue from Adamaoua's cattle sector had increased significantly. In 1989, for example, the Ministry of Livestock's provincial delegate could declare with pride that “Adamaoua has not ceased to make progress in the collection and transfer of taxes to state coffers.” The official explanation for this improvement emphasized the impact of tighter market controls. Civil disobedience campaigns reversed that trend. See

Rapport Annuel 1988/89, *Délégation Provinciale de l'Élevage de l'Adamaoua*, (91); see also *Rapport Annuel* 1990/91 (88) (MINEPIA's provincial archives, Ngaoundéré). Indeed, the Ministry's revenue at the provincial level went from around 42 million CFA francs in 1984–85 to over 145 million in 1989–90.

14. The *impôt libérateur* includes four different rates (categories A to D) depending on the kind of activity and annual turnover. According to their testimonies, traders got taxed at a more favorable rate in exchange for paying a few thousand francs to the municipal officials on the side. At the time I was doing fieldwork, for instance, some traders who shipped cattle to the south were paying this tax at a category B rate, instead of the category D that in theory applied to their situation.
15. One of the aspects that cattle traders resented most concerned the object of taxation. According to the Cameroonian Tax Code, commercial income tax should tax actual, and not potential, income. Tax advances should only be a percentage of the traders' sales. Under the provisions of the ordinance, however, cattle on their way to final markets, which therefore had not yet been sold, are taxed. A portion of those cattle can be lost along the way as a result of theft, illness, or catastrophic market conditions.
16. Béatrice Hibou (2004:7) has perceptively discussed the trend whereby governments delegate tax collection to big companies in the private sector, for the most part, foreign private firms.
17. In 1994, as a result of conflicts over access to railway transport, Ngaoundéré's cattle traders divided themselves into two main groups. The first one is linked to the national association and informally known as Le Comité (the committee). The second, created as a result of the 1994 split, is ELCOBCAM (Éleveurs et Commerçants à Bétail de Cameroun).
18. Vina, one of the five districts in Adamaoua Province, is the district in which the provincial capital, Ngaoundéré, is located.
19. The meeting's other main "achievement" was to dramatize conflicts between different representatives of the state at the local level. Moments for direct interaction between the prefect and officials in the governmental agencies in charge of cattle and taxes are few and far between. The meeting allowed them to work out the limits of their respective authority. Interestingly, Vina's cattle traders, despite their many internal conflicts, spoke with one voice.
20. At the time, the passing from the *impôt libérateur* to a license meant only an additional 35,000 francs. The *impôt libérateur* category B amounted to 21,000. The *patente de base* for cattle traders was normally set at 56,000. It is worth noting that if traders had been paying the *impôt libérateur* at the applicable rate (category D), this would have ranged from 75,000 to 100,000 francs, more expensive than the *patente*. The reason for this is that the *impôt libérateur* is a global tax that exempts one from other taxes, such as the VAT or the commercial income tax. The paradox is that in regard to cattle trade, such exonerations are not respected in practice. Under present arrangements the 1999 ordinance imposes a tax advance on the commercial income tax to anyone who transports cattle by train.
21. The elaboration of the 1987 census was itself marred by irregularities and its results were never fully published. Presidential Decree no. 2000/251 (Sept. 13, 2001) ordered a new census to be conducted. While the information-gathering operations were completed by the end of 2005 with the assistance of interna-

tional funding, publication of the census has been postponed on the grounds of technical deficiencies. Many commentators have interpreted these delays in terms of the political sensitivity of census data.

22. The partnership between the tax authorities and the Caisse Nationale de Prévoyance Sociale, the government body in charge of the social security system, was established in 2001 (Law no. 2001/017, Dec. 18, 2001). The setting up of a Cellule Mixte Impôts/Douanes (customs/taxes joint unit) had to wait until 2005. In 2007, however, in light of its failure to commence operation, the national Commission for Tax Reform proposed its elimination.
23. For a vivid testimony on the “privatization” of legal texts by the senior officials in Adamaoua’s treasury, see Achariyan Cameroun (1990:50–51).
24. Many traders think that they are mostly paying for crossing a threshold. Referred to simply as *laissez-passer* within professional circles, the veterinary inspection fees (and the written documents they generate) are perhaps the most obvious example of this. Other payments—such as the income tax advances I discuss here—might also be seen as ways of obtaining a pass. In another context, Bill Maurer has questioned the tendency to conflate monetary relationships with exchange relationships. His assertion that payments (of taxes, but also more broadly) are not exchanges draws our attention to the fact that “exchanges are shot through with other, nonexchange relationships” (2007:128–29). Taxation is a particularly productive field in which to explore this claim. Whereas most legal systems define taxes as imposing unambiguously nonreciprocal obligations to pay, public debates on taxation hinge largely on a purported contract between a state and its citizenry.
25. I thank Philip Burnham for insisting on these points. In a revealing example from 1969, the federal government’s inspector for northern Cameroon complained about the objectionable effects of the formulas for the administration of the head tax that were in use at the time, which he saw as technically deficient (Archives Provinciales de Maroua, O. 1969, V,1.1, letter of June 23; included in Pahimi 2003:61, 115–17). On *regroupement*, see Burnham 1975. For a discussion on the longevity of the head tax in the postcolonial era, see Fjeldstad and Therkildsen’s work on Uganda (2009).