

## DDLGN-IDS Learning Retreat on Sub-national Taxation and Financing

8 – 11 March 2016

### Reading List

#### DAY 1

##### *Core Readings*

Agustina, C.D.; Ahmad, E.; Nugroho, D. and Siagian, H. (2012) *Political Economy of Natural Resource Revenue Sharing in Indonesia*, Working Paper 55. Asia Research Centre (ARC), The London School of Economics & Political Science, London, UK

<http://www.lse.ac.uk/asiaResearchCentre/files/ARCWP55-AgustinaAhmadNugrohoSiagian.pdf>

Anselmi, L.; Lagarde, M. and Hanson, K. (2015) 'Going Beyond Horizontal Equity: An analysis of health expenditure allocation across geographic areas in Mozambique', *Social Science & Medicine* 130: 216-24

[DOI: 10.1016/j.socscimed.2015.02.012](https://doi.org/10.1016/j.socscimed.2015.02.012)

Bahl, R. and Bird, R. (2008) 'Subnational Taxes in Developing Countries: The Way Forward', *Public Budgeting & Finance*, 28.4: 1-25

<http://onlinelibrary.wiley.com/doi/10.1111/j.1540-5850.2008.00914.x/full>

Bird, R.M. (2011) 'Subnational Taxation in Developing Countries: A Review of the Literature', *Journal of International Commerce, Economics and Policy* 2.1: 1-23

[http://www.munkschool.utoronto.ca/imfg/uploads/160/bird\\_subnational\\_taxation\\_paper.pdf](http://www.munkschool.utoronto.ca/imfg/uploads/160/bird_subnational_taxation_paper.pdf)

Bird, R.M. and Smart, M. (2002) 'Intergovernmental Fiscal Transfers: International Lessons for Developing Countries', *World Development* 30.6: 899-912

<http://www1.worldbank.org/publicsector/pe/pfma07/BirdSmart2002.pdf>

Martinez Vazquez, J. (2015) 'Mobilizing Financial Resources for Public Service Delivery and Urban Development', in *The Challenge of Local Government Financing in Developing Countries*, Nairobi: UN-Habitat, pp. 15-36)

<http://unhabitat.org/the-challenge-of-local-government-financing-in-developing-countries/>

Mejía Acosta, A. (2013) 'The Impact and Effectiveness of Accountability and Transparency Initiatives: The Governance of Natural Resources', *Development Policy Review* 31.S1: s89-s105

<https://eiti.org/document/impact-and-effectiveness-accountability-and-transparency-initiatives-governance-natural>

Smoke, P. (2015a) 'Enhancing Urban Government Revenues: Political Economy Challenges and Opportunities', in *The Challenge of Local Government Financing in Developing Countries*, Nairobi: UN-Habitat, pp. 37-60

<http://unhabitat.org/the-challenge-of-local-government-financing-in-developing-countries/>

### **Additional Readings**

Smoke, P. (2013a) 'Metropolitan Cities in the National Fiscal Structure', in Bahl, R.W.; Linn, J.F. and Wetzel, D.L. (eds) *Metropolitan Government Finances in Developing Countries*, Cambridge, MA: Lincoln Institute Press

[http://www.lincolninst.edu/pubs/2216\\_Financing-Metropolitan-Governments-in-Developing-Countries](http://www.lincolninst.edu/pubs/2216_Financing-Metropolitan-Governments-in-Developing-Countries)

Smoke, P. (2013b) 'The Political Economy of Institutions for Service Delivery', background paper prepared for the World Bank Public Expenditure Review on Decentralization and Service Delivery in Uganda

Smoke, P. (2015b) 'Managing Public Sector Decentralization in Developing Countries: Moving Beyond Conventional Recipes', *Public Administration and Development* 35.4

Online ISSN: 1099-162X

<http://onlinelibrary.wiley.com/doi/10.1002/pad.1736/abstract>

Smoke, P. (2015c) *Financing Urban and Local Development: the Missing Link in Sustainable Development Finance*, Report for the Global Task Force of Local and Regional Governments for the Post-2015 Development Agenda

<http://www.cib-uclg.org/cib-library/content/financing-urban-and-local-development-missing-link-sustainable-development>

Smoke, P. and Sugana, R. (2012) 'Subnational Own Source Revenues and Shared Taxes in Indonesia: Taking Stock and Looking Forward', in *Alternative Visions for Decentralization in Indonesia*, Jakarta: Decentralization Support Facility

Smoke, P. and Whimp, K. (2012) 'The Evolution of Fiscal Decentralization under Kenya's New Constitution: Opportunities and Challenges', National Tax Association Proceedings (not on USB stick)

[http://www.jstor.org/stable/prancotamamnta.104.109?seq=1#page\\_scan\\_tab\\_contents](http://www.jstor.org/stable/prancotamamnta.104.109?seq=1#page_scan_tab_contents)

## **DAY 2**

### **Core Readings**

Bahl, R. (2008) *The Pillars Of Fiscal Decentralization*, CAF Working Papers, No 2008/07

<http://www.caf.com/media/3961/200807Bahl.pdf>

Booth, D. (2012) *Development as a Collective Action Problem: Synthesis Report of the Africa Power and Politics Programme*, London, pp. 50-60 and pp. 66-72

<http://www.institutions-africa.org/filestream/20121024-appp-synthesis-report-development-as-a-collective-action-problem>

Crook, R. (1999) "'No Party'" Politics and Local Democracy in Africa: Rawlings' Ghana in the 1990s and the "Ugandan model"', *Democratization*, 6.4: 114-38

<http://www.tandfonline.com/doi/abs/10.1080/13510349908403635>

Nylen, W.R. (2014) 'Participatory Budgeting in a Competitive-Authoritarian Regime: A Case Study (Maputo, Mozambique)', *Cadernos IESE*, No. 13E  
[http://www.iese.ac.mz/lib/publication/cad\\_iese/IESE\\_Cad13\\_Eng.pdf](http://www.iese.ac.mz/lib/publication/cad_iese/IESE_Cad13_Eng.pdf)

Shah, A. (2004) *Fiscal Decentralization in Developing and Transition Economies: Progress, Problems, and the Promise*, World Bank Policy Research Working Paper 3282  
<http://elibrary.worldbank.org/doi/abs/10.1596/1813-9450-3282>

Torgler, B. (2003) *Tax Morale and Institutions*, Center for Research in Economics, Management and the Arts, Working Paper 2003-09, Basel: CREMA  
<http://www.crema-research.ch/papers/2003-09.pdf>

Touchton, M. and Wampler, B. (2014) 'Improving Social Well-Being Through New Democratic Institutions', *Comparative Political Studies* 47.10: 1442–69  
<http://cps.sagepub.com/content/47/10/1442>

### **Additional Readings**

Cabral, L. (2011) *Decentralisation in Africa: Scope, Motivations and Impact on Service Delivery and Poverty*, Working Paper 20, Future Agricultures Consortium  
<http://www.future-agricultures.org/publications/research-and-analysis/working-papers/1430-decentralisation-in-africa-scope-motivations-and-impact-on-service-delivery-and-poverty?highlight=WyJ3b3JraW5nliwicGFwZXIiLCJwYXBldidzliwyMCwid29ya2luZyBwYXBldiIsIndvcmtpbmGcGFwZXIiGmJiAiLCJwYXBldiAyMCJd>

Dafflon, B. and Madies, T. (eds) (2008) *The Political Economy of Decentralization in Sub-Saharan Africa*, World Bank, Chapter 3 'Local public finances in Ghana', pp.107-59, especially 137-55 on taxation and revenues  
<https://openknowledge.worldbank.org/handle/10986/12235>

Lindberg, S.I. (2010) *Some Evidence on the Demand Side of Private-Public Goods Provision by MP, APP* Working Paper 8, February  
<http://www.institutions-africa.org/filestream/20100211-appp-working-paper-8-some-evidence-on-the-demand-side-of-private-public-goods-provision-by-mps-staffan-i-lindberg-feb-2010> (Detailed empirical research piece on how voters in Ghana tend to demand clientelistic private and 'club goods' for their local communities in elections)

Mascagni, G. and Nell, C. (2016) 'Perspectives from the Field: SCD Cooperation for Property Taxation, Report for the SDC-DDLGN Network

## **DAY 3**

### **Core Readings**

Barnett, K. and Grown, C. (2004) *Gender Impact of Government Revenue Collection: The Case of Taxation*, London: Commonwealth Secretariat; (good overview, long but develops a full argument)  
<http://gender-financing.unwomen.org/~media/files/un%20women/grb/resources/gender%20impacts%20of%20government%20revenue%20collection%20the%20case%20of%20taxation.pdf>

Birchall, J. and Fontana, M. (2015) *The Gender Dimensions of Expenditure and Revenue Policy and Systems*, BRIDGE, Brighton: IDS (oriented to both expenditure and revenue, focused mainly on developing countries)  
<http://docs.bridge.ids.ac.uk/vfile/upload/4/document/1505/Gender%20dimensions%20of%20expenditure%20and%20revenue%20policy%20and%20systems.pdf>

Joshi, A.; Prichard, W. and Heady, C. (2014) 'Taxing the Informal Economy: The Current State of Knowledge and Agendas for Future Research', *The Journal of Development Studies* 50.10: 1325–47  
<http://dx.doi.org/10.1080/00220388.2014.940910>

Siegle, J. and O'Mahony, P. (2006) *Assessing the Merits of Decentralization as a Conflict Mitigation Strategy*, DAI Paper  
[http://dai.com/sites/default/files/pubs/other/Decentralization as a Conflict Mitigation Strategy.pdf](http://dai.com/sites/default/files/pubs/other/Decentralization%20as%20a%20Conflict%20Mitigation%20Strategy.pdf)

### **Additional Readings**

Carroll, E. (2011) *Taxing Ghana's Informal Sector: The Experience of Women*, Christian Aid Occasional Paper No. 7, London: Christian Aid (a good empirical study of gender experiences in the informal sector)  
<http://www.christianaid.org.uk/images/ghana-women-informal-sector.pdf>

Grown, C. and Valodia, I. (2010) *Taxation and Gender Equity*, Routledge: UK (the most recent full empirical study of gender in both direct and indirect taxes in several countries)  
Ebook download:  
<http://www.idrc.ca/EN/Resources/Publications/Pages/IDRCBookDetails.aspx?PublicationID=87>

Joshi, A. (2016) Gender and Taxation, *ICTD Summary Brief 6 - ICTD Annual Meeting, 10-12 February, Addis Ababa* (Draft)

Stotsky, J. (1997) 'Gender Bias in Tax Systems', *Tax Notes International*, June 9 (a dated but strong overview of the key issues in developed and developing countries)(not on USB stick)

van den Boogaard, V. and Prichard, W. (2016) Informal Taxation in sub-Saharan Africa: A Synthesis, *ICTD Summary Brief 2* (Draft)

## **DAY 4**

### **Core Readings**

Kelly, R. (2000) 'Designing a Property Tax Reform Strategy for Sub-Saharan Africa: An Analytical Framework Applied to Kenya', *Public Budgeting & Finance* 20(4): 36-51  
<http://www1.worldbank.org/publicsector/decentralization/June2003Seminar/kellykenyapropertytax.pdf>

Monkam, N. (2011a) 'Property Tax Administration in Francophone Africa: Structures, Challenges, and Progress', *Public Finance and Management*, 11.1: 48-81  
<http://www.spaef.com/article.php?id=1261>

Monkam, N. and Moore, M. (2015) *How Property Tax Would Benefit Africa*, London: Africa Research Institute

<http://www.africaresearchinstitute.org/publications/property-tax-benefit-africa/>

Piracha, M. and Moore, M. (2015) *Understanding Low-Level State Capacity: Property Tax Collection in Pakistan*, ICTD Working Paper 33

<http://www.ictd.ac/ju-download/2-working-papers/26-understanding-low-level-state-capacity-property-tax-collection-in-pakistan>

### **Additional Readings**

Bahl, R. and Bird, R. (2008) 'Subnational Taxes in Developing Countries: The Way Forward', *Public Budgeting and Finance* 28(4): 1-25

<http://onlinelibrary.wiley.com/doi/10.1111/j.1540-5850.2008.00914.x/full>

Fjeldstad, O-H. (2006) *Local Revenue Mobilization in Urban Settings in Africa*, Bergen Chr. Michelsen Institute, WP 2006: 15

<http://www.publicfinanceforwash.com/sites/default/files/uploads/2338-local-revenue-mobilization-in-urban-settings-in.pdf>

Franzsen, R. and McCluskey, W.J. (2013) 'Value-Based Approaches to Property Taxation', in McCluskey, W.; Cornia, G.C. and Walters, L.C. (eds) *A Primer on Property Tax: Administration and Policy*, Chichester: Wiley

Franzsen, R.C.D. and Youngman, J.M. (2009) 'Mapping Property Taxes in Africa, Lincoln Institute of Land Policy', *Land Lines*

[http://www.lincolnst.edu/pubs/1648\\_Mapping-Property-Taxes-in-Africa](http://www.lincolnst.edu/pubs/1648_Mapping-Property-Taxes-in-Africa)

McCluskey, W.J. and Franzsen, R.C.D. (2013) 'Property Taxes in Metropolitan Cities', in Bahl, R.W.; Linn, J.F. and Wetzel, D.L. (eds) *Financing Metropolitan Governments in Developing Countries*, Cambridge, MA: Lincoln Institute of Land Policy [https://www.lincolnst.edu/pubs/2311\\_Property-Taxes-in-Metropolitan-Cities](https://www.lincolnst.edu/pubs/2311_Property-Taxes-in-Metropolitan-Cities)

Monkam, N. (2011b) 'Property Tax as Legislated and Practiced in Gabon', *Journal of Property Tax Assessment & Administration* 8.2

<http://connection.ebscohost.com/c/articles/63536510/property-tax-as-legislated-practiced-gabon>

Monkam, N. (2011c) 'Property Taxation in Senegal: Legislation and Practice', *Journal of Property Tax Assessment & Administration* 8.3

Norregaard, J. (2013) *Taxing Immovable Property: Revenue Potential and Implementation Challenges*, IMF Working Paper, Washington DC: International Monetary Fund

<https://www.imf.org/external/pubs/ft/wp/2013/wp13129.pdf>

Smoke, P. (2001) *Fiscal Decentralization in Developing Countries: A Review of Current Concepts and Practice*, Democracy, Governance and Human Rights Programme Paper No. 2, United Nations Research Institute for Social Development

<http://www.unrisd.org/80256B3C005BCCF9/search/CB00CBC1DB0E8E1E80256B5E003BFC1C?OpenDocument>