

Head and Blood (Taxes)

Political economy of taxation & conscription in AOF

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Motivation / Questions

Preemptive colonization in Africa end-19th century (Cooper)

→ Little 'development', or capitalist exploitation

→ Minimal administration + economic extraction

→ Some kind of indirect rule everywhere (collaboration of 'chiefs')

Self-support doctrine until 1945 → internal taxation was crucial

French colonies specifics: head tax + 'blood' tax + 'sweat' tax

1) How coherent were these forms of taxation?

2) What responses from the colonized? Exit, voice, compliance?

Road Map

1. Conscription in AOF
2. Head and blood tax compared

Afristory project data (AOF)

Circle-level data on formal conscription 1912-1938
and 1945-1947

(Echenberg 1991; WW1: Michel 1973)

Sample of individual files of 'Tirailleurs Sénégalais'
n= 90211 – 10% sample rate on average

(Cogneau, Moradi & Rouanet 2015)

Circle-level data on taxation and investment

Circle-level data from political reports of colonial
administrators: conflict incidence

(Huillery 2009)

Data (2)

Colony	Period	N
Quatre Communes	1895-1960	5,261
Senegal-Mauritanie	1923-1960	9,743
Haut-Senegal-Niger (mostly Mali)	1895-1922	4,935
Soudan Français (Mali)	1912-1960	16,119
Haute Volta (Burkina Faso)	1923-1960	8,282
Cote d'Ivoire	1923-1960	10,818
Guinee	1904-1960	15,010
Niger	1900-1960	4,268

Individual soldier files kept at CAPM (Pau) – Unequal prob. sample with 10% rate on average – 1926, 1938, 1940 and 1955 oversampled, as well as earliest years. N = 90,211.

Until WW1

1857-1905: Mercenary forces for conquest
(freed slaves)

1905-1914 : Occupation force : « Choice by chiefs » - 1912: partial conscription (Morocco war) – Mangin's « Force Noire »

1914-1918: 160,000 recruits, 40% in 1918
(levée Diagne)

WW1

Recruitment already spread all over AOF: already much correlated with population

« Martial races » theory : Fouta Djallon, Guinée Forestière, Sud Benin, Sud Mali

Resistance to recruitment (and to tax): Burkina Faso, Benin, Guinée, Senegal (Casamance)

Unexpected success of levée Diagne in 1918

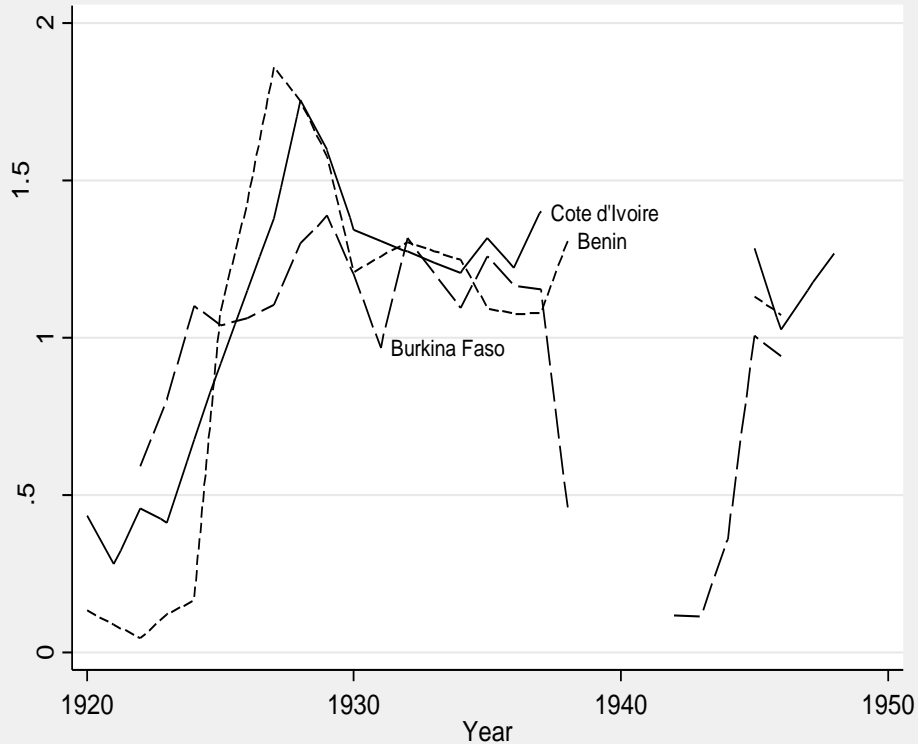
→ Encouraged implementing conscription, against Mangin who wanted a professional army

(Echenberg 1991 / Michel 2003)

Formal conscription (1925-38)

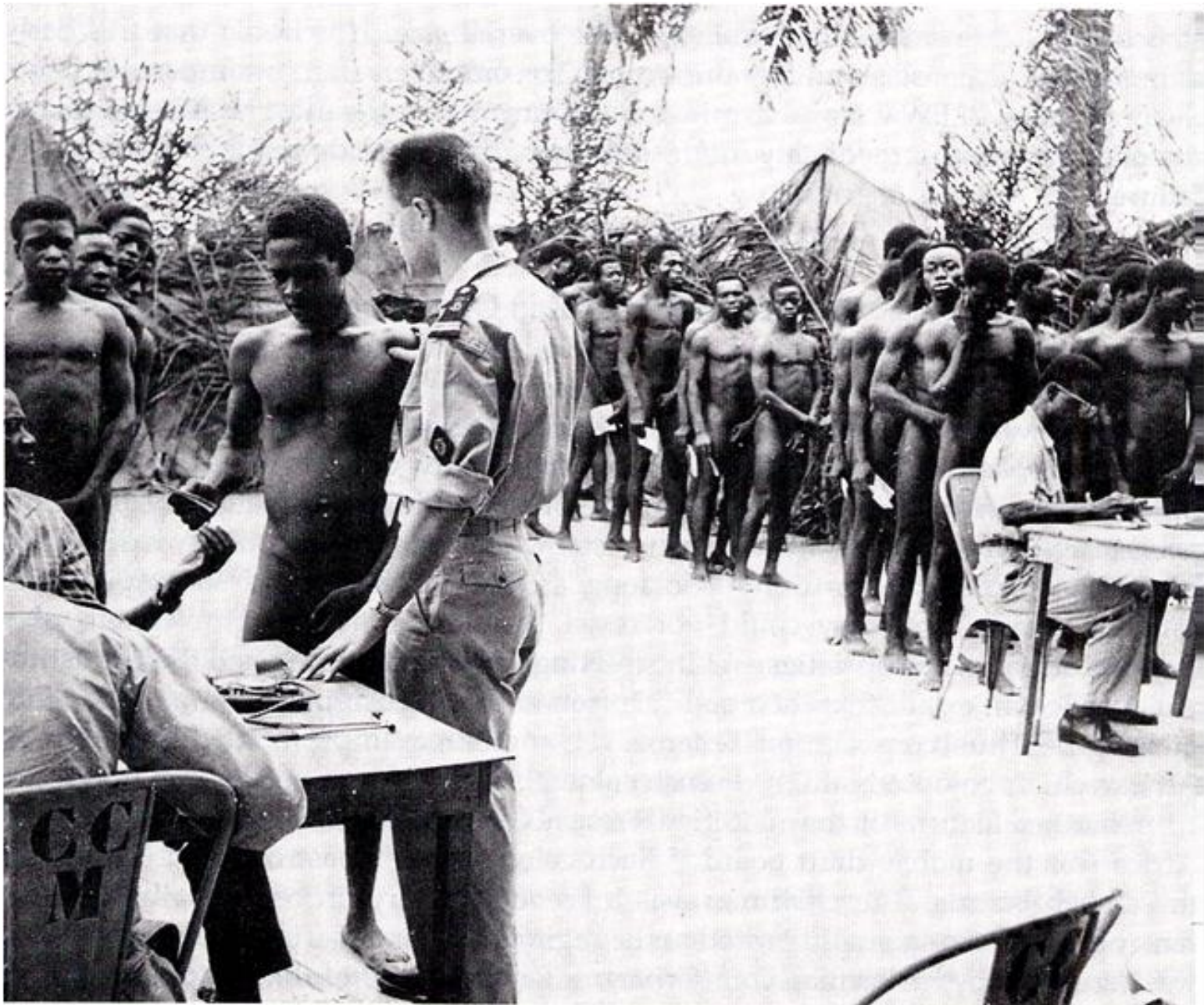
- 1) Total number fixed in Paris (Min. of Defense)
 - 2) Distributed by Gal Governor among colonies
 - 3) Distributed by Col Governor among circles
→ **Rather stable allocation rule → little variation over time**
 - 4) Lists of eligibles by circle admin. (enumeration)
 - 5) Fitness exams by draft commissions (fitness)
 - 6) Volunteers declare
 - 7) Lottery number for 1st portion & 2nd portion
- 2nd portion reservists were used as forced labor (e.g. railway construction) from 1920 to 1946 (Fall 1993)

Enumeration



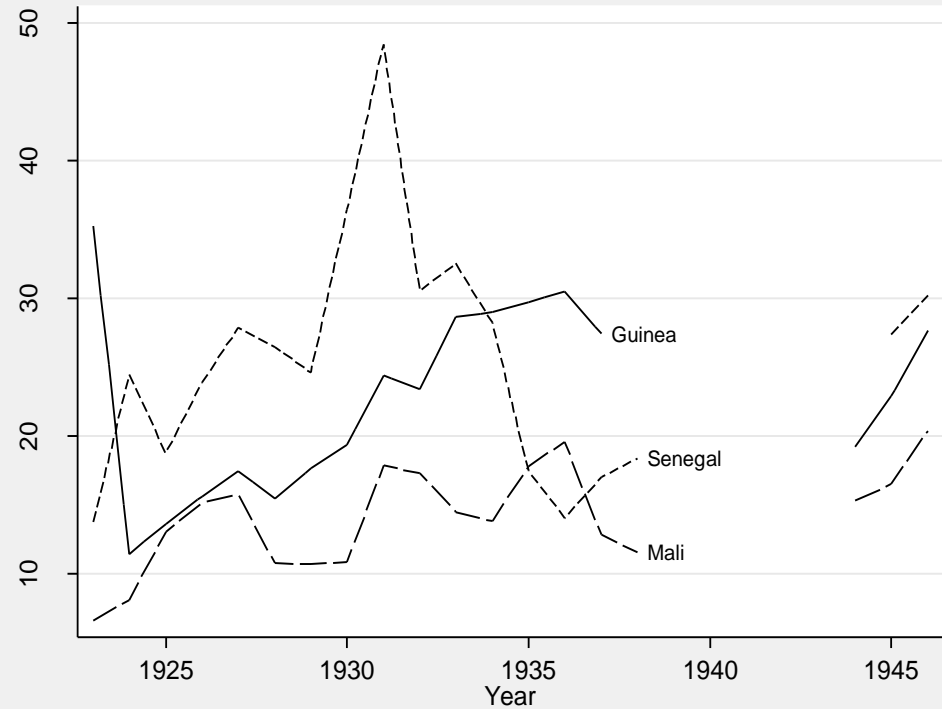
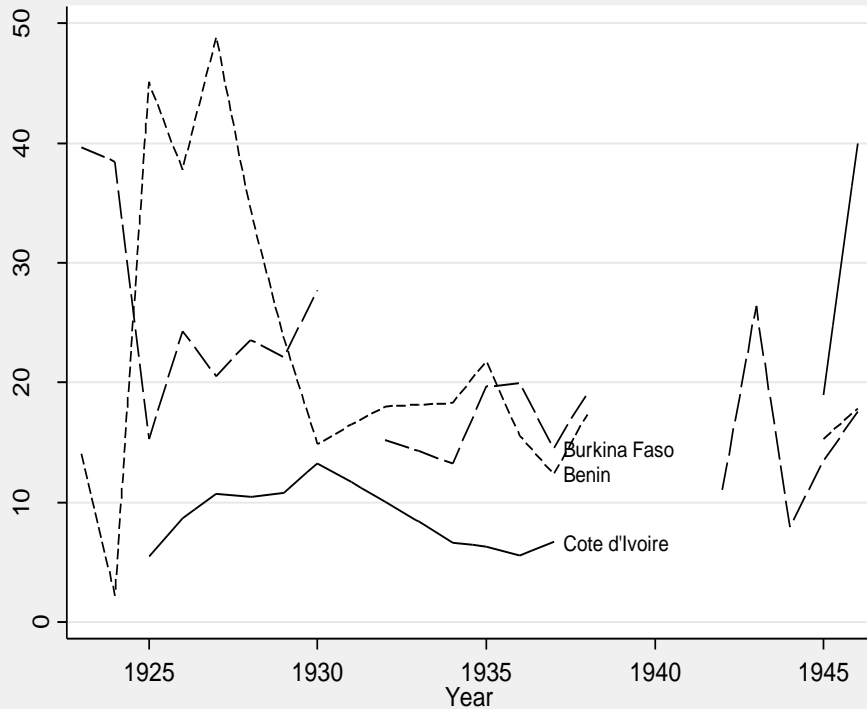
Eligible pop.: 20 year-old, and until 28 y.o.

Here 1% of population estimate (Frankema & Jerven 2013)



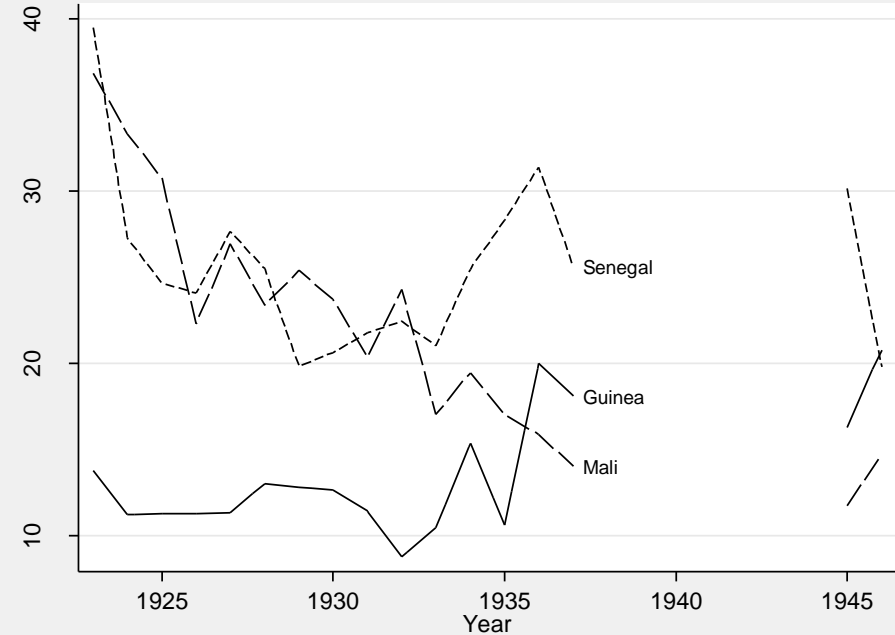
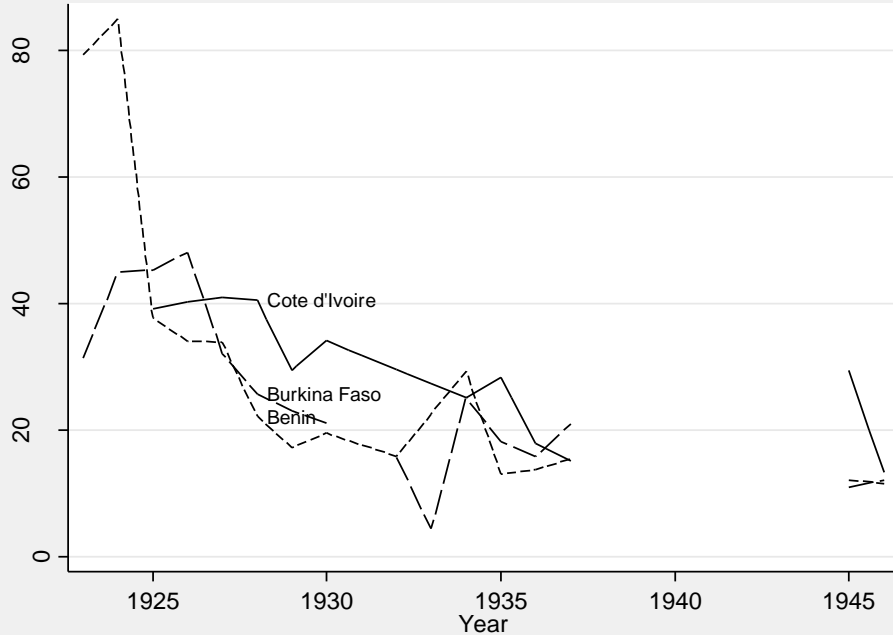
Echenberg (1991)

Absenteeism



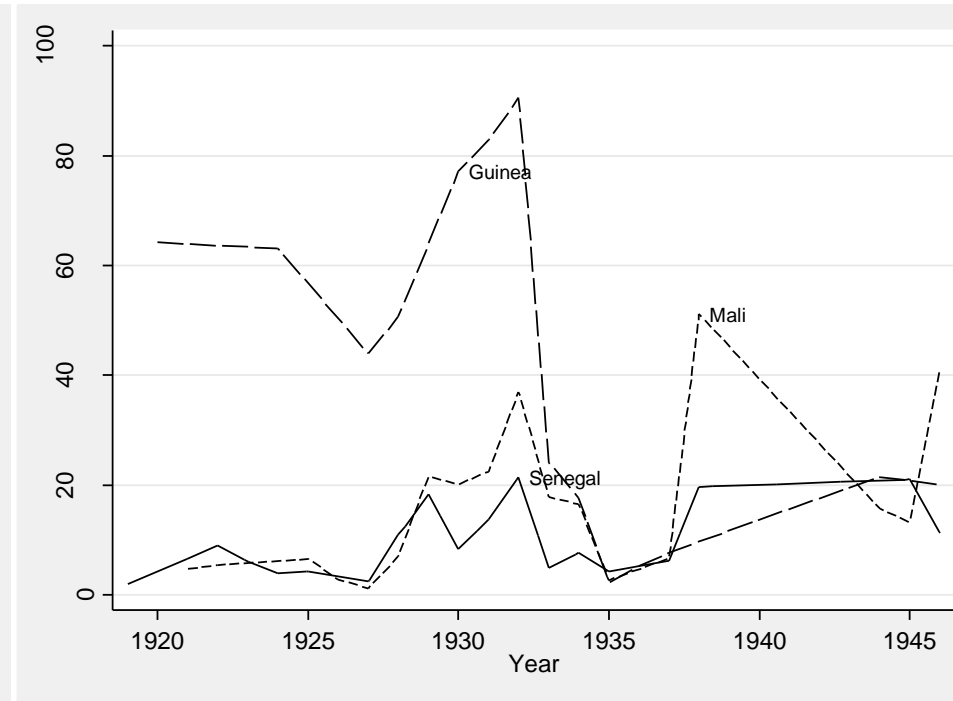
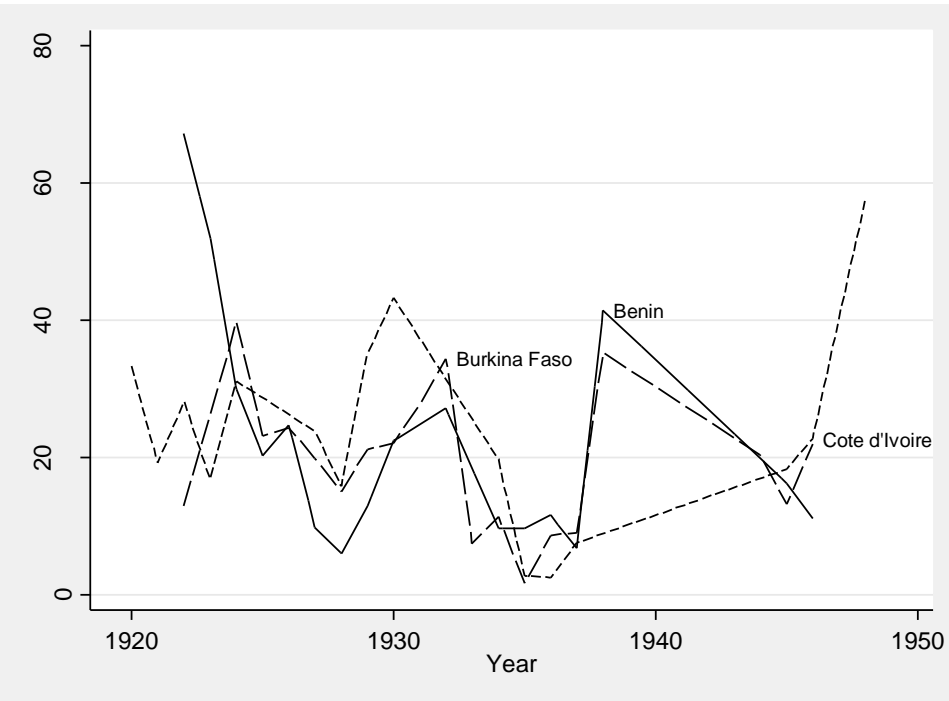
Figures very close to Echenberg's at aggregate-level.
Reveal large cross-sectional and intertemporal variations.

Fitness



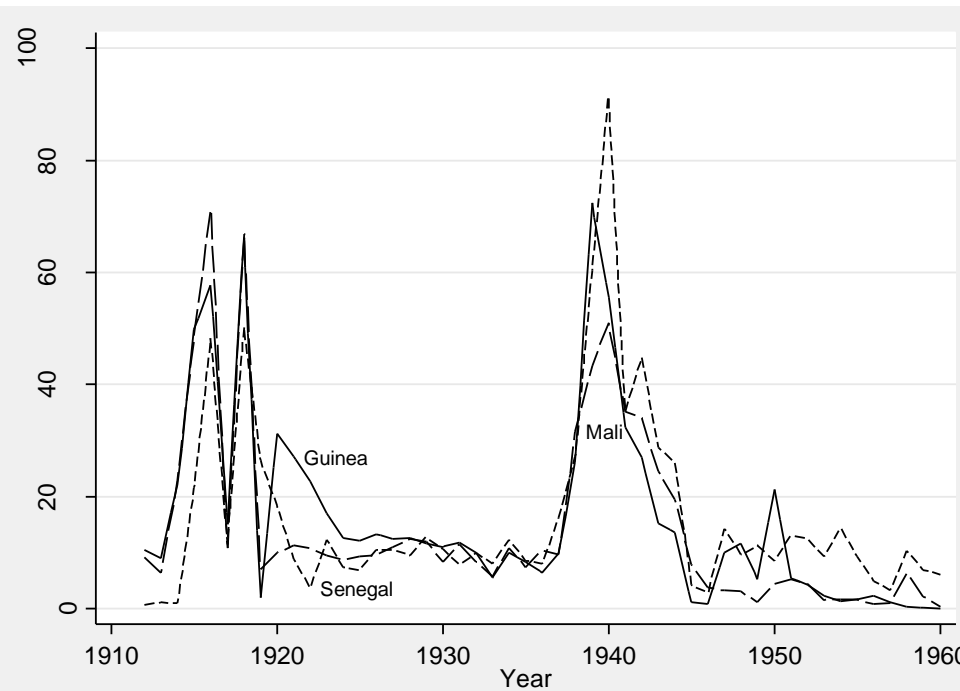
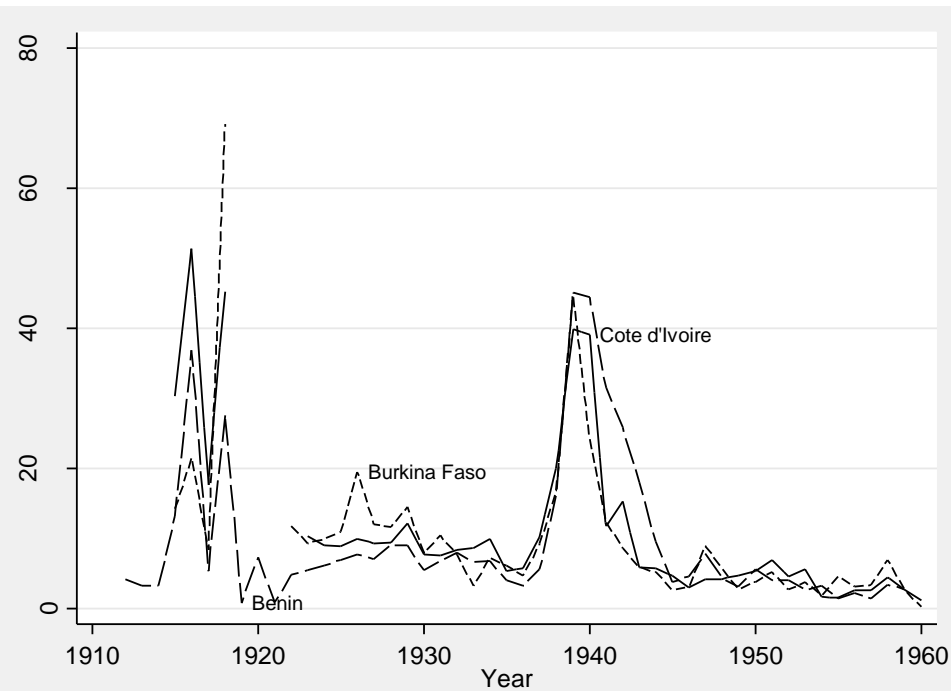
Draft commissions gradually turned more demanding (except for WW2), in terms of health, height, physical constitution, as soon as they could afford

Volunteers



The doctrine of conscription meant that volunteering had to be limited. Apparently, this took time to be enforced in Guinea

Recruits in population



Eligible pop.: 20 year-old, and until 28 y.o.

Here 1% of population estimates (Frankema & Jerven 2013)

Targets

Targets were fixed according to population

Lottery rates and even fitness decisions were adjusted to compensate absenteeism

→ Targets were always met, despite draft evasion (\neq from head tax)

WW2

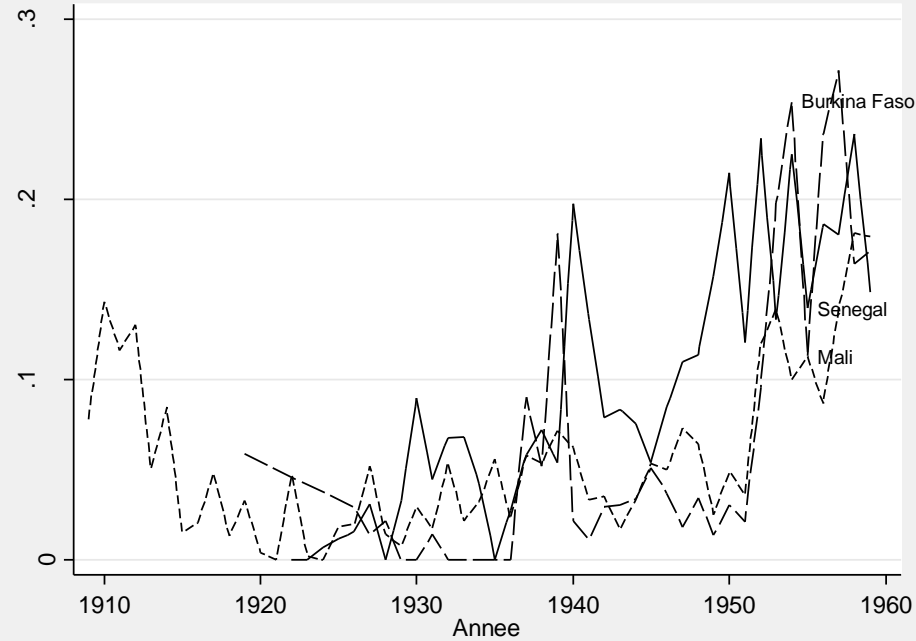
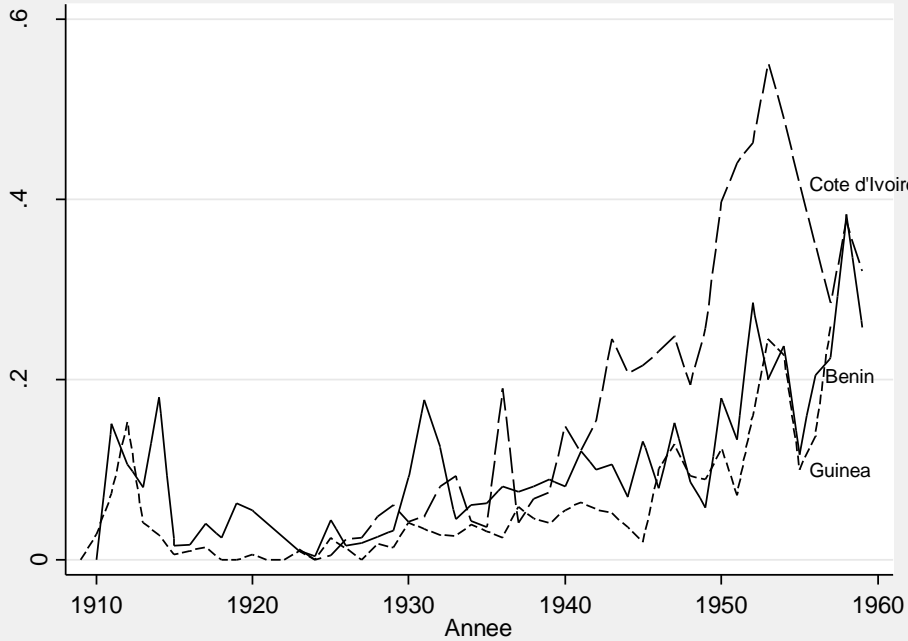
1939-40 : 70,000 / yr

1941-42 (Vichy) : 38,000 / year

1942-1944 : 20,000 / year

Hence around 276,000 in total

Professionalisation after WW2



After 1945, army gets more professional
Senegal excepting Quatre Communes

Blood tax

(as a non-metaphorical tax)

Arbitrary assumption: 3 years of labor paid at 1937 minimum indigenous daily wage; for those who actually served in the military

In peace time, lower than head tax...

Blood tax	1914-1918	1919-38	1939-44	1945-59
Benin	4,15	2,15	9,90	1,08
Burkina Faso	5,88	3,35	5,33	1,05
Cote d'Ivoire	7,48	3,05	6,33	1,25
Guinée	9,68	3,45	12,05	1,48
Mali	10,35	3,20	11,45	0,90
Sénégal	6,83	2,63	10,60	1,80
Total	7,50	3,03	9,18	1,25

Head Tax

38% of fiscal revenue in 1913, 22% in 1937, 14% in 1955

Nominal tax rates more or less fit with effective rates at aggregate level (not too much evasion)

Although tax rates increased over time

Tax rates higher in coastal areas, with European presence, etc.

Head tax rates	1914-1918	1919-38	1939-44	1945-59
Benin	11,80	16,98	27,00	25,00
Burkina Faso	2,50	6,88	9,15	17,28
Cote d'Ivoire	0,00	18,00	26,25	39,53
Guinée	16,10	16,03	22,00	45,88
Mali	14,80	14,33	15,10	32,63
Sénégal	21,30	18,98	31,30	32,25
Total	14,68	12,30	16,95	29,60

Francs constants 1937

Conflict intensity

(in 'political reports')

Problems tax	1914-1918	1919-38	1939-44	1945-59
Benin	1,03	0,30	0,13	0,49
Burkina Faso	0,00	0,10	0,00	0,00
Cote d'Ivoire	0,04	0,04	0,15	0,00
Guinée	0,07	0,35	0,11	0,00
Mali	0,36	0,25	0,14	0,13
Sénégal	1,40	0,61	0,00	0,00
Total	0,30	0,20	0,08	0,04
Problems military	1914-1918	1919-38	1939-44	1945-59
Benin	0,83	0,04	0,00	0,00
Burkina Faso	0,70	0,02	0,00	0,00
Cote d'Ivoire	0,36	0,00	0,00	0,06
Guinée	1,05	0,13	0,08	0,00
Mali	0,15	0,04	0,23	0,00
Sénégal	0,82	0,27	0,17	0,00
Total	0,61	0,05	0,08	0,01

Colonizer's standpoint

Either in cross-section (circles), or across time:

- 1) No correlation between head tax and blood tax in levels or changes:
 - Little 'political economy' to be found here...

- 2) No correlation either between reported conflicts and head or blood tax
 - Usual problem of biased police reports

Colonized standpoint: Absenteeism and volunteering

For 1920-1950, at circle level and with 5-years periods:

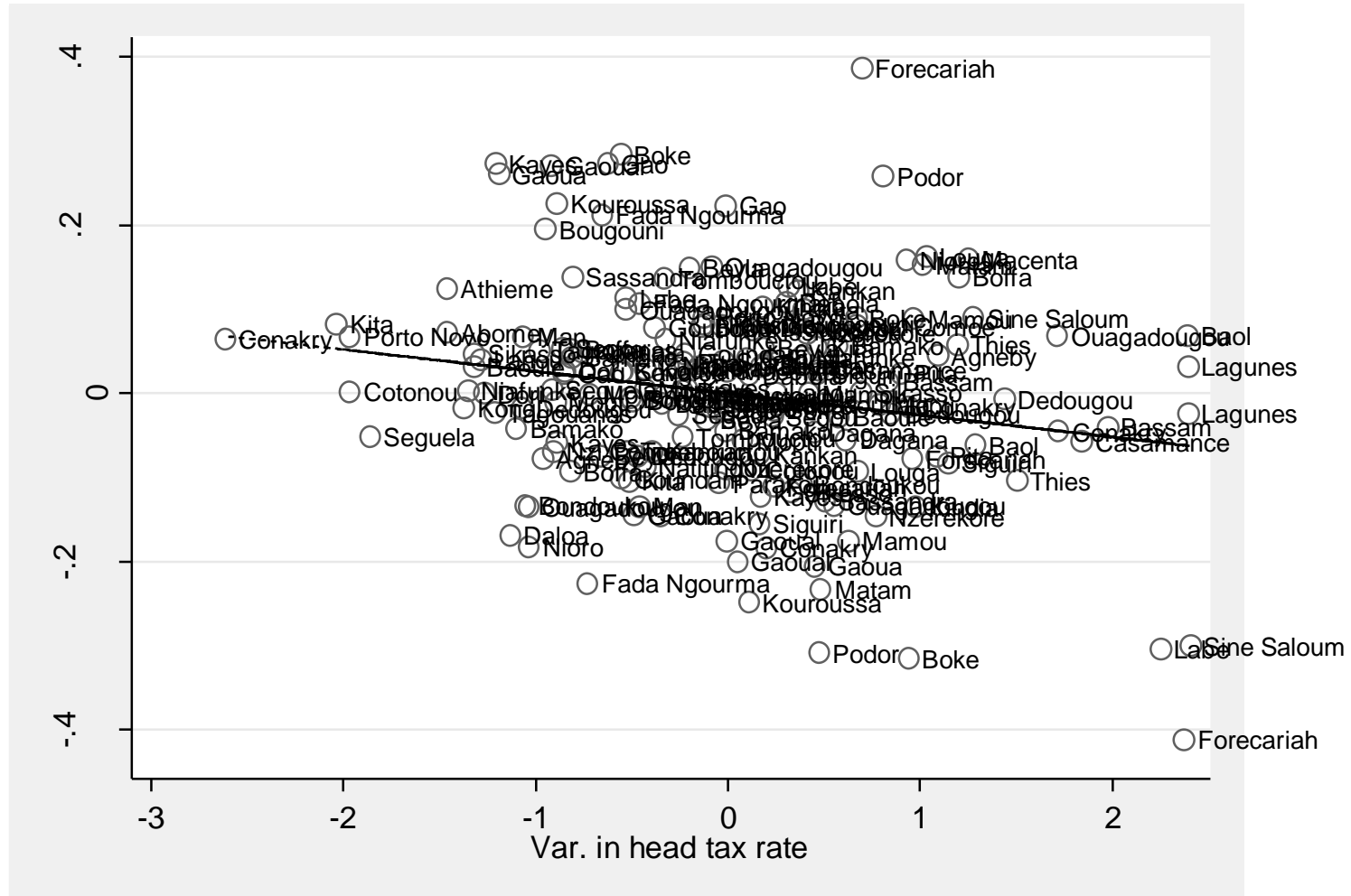
Robust **negative** correlation between:

- 1) Changes in head tax rates and changes in absenteeism rates
- 2) Changes in head tax rates and changes in share of volunteers

Preliminary interpretations:

- 1) Exemption from capitation? Tightening of admin.?
- 2) Economic shocks ?

Absenteism and head tax



Five-years periods; Period fixed effects discarded

Conclusion (1)

Conscription = a cheap 'in-kind' taxation of labor

- For police, defence and wars: colonial (Rif marocain, Indochine) or not (WW1, WW2)
- For public works or even settlement of private capital (brigades de travail)

Especially in poor areas where capitation was limited

However it came in addition to capitation, not in substitution

More tentative conclusion (2)

From the colonized standpoint:

- Some substitution, as conscription allowed to avoid capitulation?
- Could provide some insurance in bad times (through volunteering in particular)?

Next steps

Introduce forced labor into the picture:

- brigades de travail (2nd portion)
- 'prestations'

Introduce chiefs:

- Shift from 'choice by chief' to conscription
- Chiefs remuneration
- Chiefs' sons into conscription (hostages?)