
Fiscal Citizenship, Assimilation, and Colonial Governance in Settler States

KYLE WILLMOTT

Tax is on the move as a key concept in several disciplines. Rather than viewing tax and taxation regimes as narrowly legal or mechanical, approaches in disciplines such as anthropology, history, sociology, and socio-legal studies, put tax in the foreground as an important element of state building and political life. In these studies, scholars have examined a wide range of empirical settings that demonstrate how tax mediates citizenship regimes, structures ideas about fairness and reciprocity, and facilitates colonial dispossession and racialisation. While tax has been examined in the context of colonialism, as a corollary, very little scholarship has taken an explicit lens through which to understand the life, politics, and mechanics of tax and taxation systems. This chapter builds towards a theoretical approach to understanding tax, specifically in settler colonial contexts, wherein states seek to not only exploit land, but to eliminate Indigenous nations. This lens lends itself to re-casting or revisioning the various normative elements that are embedded in the social analysis of tax, but also has a practical application in seeing tax as a fundamentally constitutive element of colonial expansion, and ongoing settler colonial *sedimentation*, and specifically sees tax as part of the mundane infrastructure of colonialism (Pasternak et al. 2023). Decolonising approaches to objects of inquiry necessarily are oriented towards Indigenous sovereignties (Pictou 2020), interrupting colonial modes of knowledge production (Tuhiwai Smith 2012), move away from sanitising the violence of mundane infrastructures of colonialism (Pasternak et al. 2023), and a realisation that taxes – authored by colonial powers – cannot be ‘decolonized’ by state proclamation (Pictou 2020).

This chapter takes a broad definition of tax, moving away from formal and legalistic avenues of revenue extraction, in line with the anthropology of tax, which has tended to *expand* the field of view, away from tax as only formal legal mechanisms, or part of a relationship rooted in social

contract (Bäumer Escobar 2020; Likhovski 2007; Makovicky & Smith 2020; Preston 1989; Sheild Johansson 2020). The approach pursued in this chapter focuses primarily on the *idea* of tax, and the *mobilisation* of ‘taxpayer subjectivity’ as a technique of settler colonial governance. The chapter is organised as follows: first, I discuss some recent literature that has examined the relationship between colonialism and tax. Second, I offer some reflections on what a ‘decolonizing’ approach looks like in relation to tax; in line with critical Indigenous understandings of decolonisation (Pictou 2020; Tuhiwai Smith 2012), this should not be mistaken as a metaphor for inclusion in the settler state (Tuck & Yang 2012). The chapter makes a theoretical argument for the necessity of thinking through tax with a lens that (1) specifically respects the sovereignty of Indigenous nations and (2) offers a critique of how tax operates to erode that sovereignty through ongoing federal missives to install private property regimes on First Nations reserves in Canada. Third, I turn to the case study from my empirical work that demonstrates the theoretical importance of critical Indigenous perspectives on tax. It involves the legal constitution of Canada’s First Nations Financial Transparency Act (FNFTA) in relation to its attempts to reform First Nations governance towards what Turner (2006) calls ‘white paper liberalism’. The federal government organised the data procured from the FNFTA ‘taxpayer’ ethos amongst citizens of First Nations through the publicisation of First Nations band salary details and audits. This taxpayer ethos for the federal government was meant to simultaneously encourage First Nations citizens to critique their governments rather than the federal government, but also to increase the salience of privatisation of property, with the ultimate eye to opening more territory for resource extraction. In short, this approach to tax illuminates how fiscal relations expand the field of vision of colonial states by tying together citizenship subjectivities, taxation, and private property.

Tax and Colonialism

There is a growing concern over the role of tax as a constitutive element of empire and colonial expansion, as a much-needed reminder of the fiscal politics at the centre of global racial capitalism (Brown 2022; Carrillo 2020; Henricks & Seamster 2017; Lumba 2022) and the politics of global tax policy wherein tax functions as an extension of empire (Bhambra 2022; Dick 2015), state planning initiatives (Scott 1998), or racialised parables about tax havens (Dean & Waris 2020). The domain

of tax and colonialism has been a marginal concern, especially compared with other colonial governance tactics, but as recent research demonstrates (Bush & Maltby 2004; Elmi this volume; Kauppinen this volume; Roitman 2007; Sheild Johansson 2018, 2020; Willmott 2020, 2022; Zahnd 2022), tax should be considered central to colonialism as a historical process, postcolonial geographic contexts, and as I demonstrate here, settler colonial contexts. Sheild Johansson (2018) points out how the Bolivian state has approached taxation as a method of 'inclusion' into the state project, an attempt to make Indigenous people in Bolivia into taxpayers by an Indigenous-led left government. Roitman (2007), and Bush and Maltby (2004) have examined tax in colonial contexts in African states – how the state makes itself legitimate in pursuit of colonialist extraction and settlement, though Bush and Maltby contest the notion that tax should be seen as a successful method of subjectivation. Literature more situated in postcolonial studies demonstrates the extractive role of taxation in constituting colonialism *in place*, but also the transference of revenue from one colony to another. Elmi shows how contemporary tax systems in Kenya are 'modelled on colonial taxation logics' (page 224, this volume) that amount to a continuance of extractive tax practices. Patnaik (2017) and Bhambra (2020, 2022) suggest that certain forms of tax imposed by the 'metropole' fall under the category of 'colonial drain' – tactics whereby imperial empires such as Britain raised revenue in a colony that was reallocated for use by the empire outside of the colony. Not only does this raise the spectre of showing the colonial extraction of resources, of labour, and people, but also of the value that those colonial capitalist enterprises produced. In India, Britain taxed land, opium, and salt to finance its colonial and industrial expansion throughout its many settler colonies (Bhambra 2020: 7).

These contributions tell us much about how tax and colonialism interact in relation to capitalism and extraction. However, I point out that there are two key missing elements from existing understandings of tax and colonialism. First, by focusing only on the extractive capacities of tax, scholars can miss the *productive* elements of tax in colonial regimes. That is, that tax does not just simply extract, but that rather it also generates models of citizenship, resistance, and subjectivities that shape political conduct. It is this 'productivity' that my case study will illuminate later in this chapter. Second, scholarship should attend to *ongoing* relationships between Indigenous nations, settler colonialism and tax as a technique of citizenship (see also Willmott 2022; Vicol

2020). This is emphasised by demonstrating the ongoing deleterious effects of capital accumulation on Indigenous land (Pasternak 2015) or the building of the welfare state in the west at the behest of former colonies (Bhambra 2022), or colonial debt (Dick 2015). Bhambra's (2022) and Ogle's (2020) historical work shows how these dynamics are ongoing constitutive elements of exploitation. I suggest, in complement to this literature, that it is important to note that in settler colonies, political regimes that exist to replace Indigenous nations and populations are still in operation. Focusing on either the histories of tax or the residues of these histories in postcolonial states can provide important concepts and theories. But an approach solely focused on these contexts would overlook that tax remains as an ongoing tool of *sovereignty* exercised by settler colonial states like Canada and the United States (EagleWoman 2007; Kiel 2019; Neszo 2020; Parent 2020; Pedri-Spade 2016; Simpson 2014; Willmott 2022; Zahnd 2022) against Indigenous nations in various ways. In previous work (Willmott 2022), I have shown how in the present that tax operates effectively as a form of white property that presupposes the legitimacy of white political domination, and the illegitimacy of Indigenous resistance and nationhood. As a settler colonial state, where the colonising polities did not just see the land as a site of exploitation, but sought to eliminate and replace the population, tax and fiscal processes in Canada have played specific roles in sedimentation of these relations.

First Nations people in what is currently Canada were 'exempted' from paying tax on on-reserve property, and some sales and excise taxes in the Indian Act. The source of this exemption flows from various political and jurisprudential interpretations from treaty relationships, sedimented crown-Indigenous legal relationships that respected nation-to-nation relations, but also settler colonial political ideas that regarded First Nations as wards of the state, and unready for the 'civilizing' status that bureaucrats felt tax carried (Bartlett 1992; Bryan 2020; Heaman 2013; Willmott 2020; Zahnd 2022). Historically, some provinces, such as British Columbia, fought vociferously over the right to tax status Indians, which the province's governor at the time suggested would *help* in the 'civilization' process (Heaman 2013). Section 87 of the Indian Act, the omnibus legislation that governs the relationship between Canada and First Nations, is not the only source of tax-related contention for First Nations, and it has only been over the last forty years that court decisions have solidified some of these limited rights to *not be taxed*. But, as policy analysts have pointed out, there are other ways that fiscal

policies have been used to erode Indigenous rights and Indigenous sovereignty (Diabo 2017; Pasternak 2015, 2016). These ongoing dynamics require that scholars grapple with what tax has meant in settler colonial contexts.

Decolonising Tax?

In settler states, the common assumption that the ‘colonial era’ is over mystifies ongoing political relationships between Indigenous nations and settler states, and the relationship between colonialism and extractive capitalism. Looking at tax in this way allows us to see the direct strategic state attempts to undermine Indigenous sovereignty as a legal tactic, or to construct tax and taxpaying as benevolent acts of ‘good citizenship’. The approach I think with here illuminates how in many cases, tax is an imposition of settler colonial states onto Indigenous nations, and sees tax as not only nation-building, but nation-eliminating.

Indian Affairs – the bureaucracy in Canada that enforces the *Indian Act* – has long been enamoured by the notion of tax as a currency of civilising citizenship for Indigenous peoples. Examining how tax can be imagined outside the realm of an affirmative liberal state-building project must be a part of decolonising how we think about tax, and what tax might mean for Indigenous sovereignty. For example, Tait (2017) has examined how First Nations have legally navigated the imposition of tax through treaty relations and EagleWoman (2007) has charted out how tax can be used in the context of assertions of sovereignty. The object of this chapter is to complicate how tax is used as settler colonial strategy, and for those purposes, anti-colonial modes of thought are not a call for inclusion (Tuhiwai Smith 2012), or reproducing liberal politics of recognition. By rethinking the politics of taxation from an Indigenous perspective, we need to ‘unsettle’ (Tuck & Yang 2012) the analysis of it, contest its legitimacy, and to recast tax around material dispossession of Indigenous territory (EagleWoman 2007). Tax, while often seen as a method of democratic collective-making, should not be shielded from political scrutiny where it is required. The approach pursued here takes seriously what it means to say that tax in settler colonial states functions as a technology of citizenship, making up both Indigenous, and settler taxpayers (Willmott 2022).

Audra Simpson points out quite simply, ‘to be taxed, is to be a citizen’ (2008: 212). For those who belong to Indigenous nations, tax authorised by and for Canada is akin to paying for one’s own colonisation. For those

who are committed to the idea of Indigenous nationhood, be that a Squamish nationhood or a Mi'kmaq nationhood, tax is one of the further methods that the Canadian state might use to make new *Canadians*. Tax has the reciprocal power to assimilate, and make citizens. As Bush and Maltby observe, taxation occupies a special place in the imaginaries of both liberal and leftist readings of history: 'From the perspective of the colonised, the history of taxation is part of the Marxist/liberal universalist history of progress' (2004: 7). While research has attended to the role of tax as a component of colonial government in various contexts (Buhr 2011; Bush & Maltby 2004; Kauppinen this volume; Neu & Graham 2006; Roitman 2007; Sheild Johansson 2018), there has been little empirical attention, and even less theoretical attention paid to taxation and settler colonialism, especially in contemporary scholarship. Indigenous policy analysts such as Kahnawake Mohawk Russ Diabo (2017) have paid attention to the role of taxation in Canada's termination agenda in relation to First Nations; Diabo points out that the notorious 'White Paper' of 1969 that proposed the total legal assimilation of First Nations had argued for the importance of tax. Other scholars have produced scholarship on the 'fiscal warfare' (Pasternak 2016) and fiscalised racism (Willmott 2022) that is at the heart of Indigenous-state relations in Canada (see also Willmott & Skillings 2021).

I suggest that we should follow the caution of Martin, Mehrotra, and Prasad (2009) – and not simply examine tax as one of the various *tools* the state has at its disposal. By pointing out how tax could be used as a tool of colonialism, is to treat tax as symptomatic, rather than constitutive or generative. It ignores how tax *secures* colonial possession (EagleWoman 2007), or how tax becomes one of the political currencies of settler colonialism in the contemporary (Willmott 2020, 2022), or the role of racialization in the past (Walsh 2018). And because of this, this approach requires a political ethic that upends the assimilative drive that often comes with tax and the desire to refigure people through the lens of tax. Another element to consider is that thinking about tax through this lens should not necessarily limit us to thinking of the state, or only of relations that flow from the state. The state is but one entity in settler states that must be subjected to analysis; there are a range of activities from Indigenous nations that use tax to combat settler sovereignty (Zahnd 2022); centring the state only reifies it as the central object in research on tax, when there are much broader cultural and political movements involved in shaping the form of tax politics, such as municipalities (Kiel 2019), taxpayer

groups (Willmott & Skillings 2021), worker collectives (Bäumer Escobar 2020), political discourses (Williamson 2017), and the work on the range of fiscal citizenships (Guano 2010; Likhovski 2007; Makovicky & Smith 2020). These reflections on a decolonizing approach to tax bring me to the case study that illuminates the politics of tax and colonialism in Canada. This case examines the structure of the FNFTA, as an attempt by the Canadian state to create 'Indigenous taxpayers'. My analysis shows that rather than creating an actual material relationship of paying taxes to the state it constitutes a form of governmentality in which people come to reconfigure their political relationships with the state and their First Nations to be one primarily experienced through a fiscal lens.

The First Nations Financial Transparency Act

The FNFTA (Bill C-575) was first introduced in the House of Commons as a private members Bill by a Conservative Member of Parliament in 2010. The Act requires First Nations to annually produce a set of consolidated financial statements. The FNFTA attempts to standardise the reporting and distribution of financial information – or rather in the language of the government, 'modernise' how First Nations report their finances and subject them to a public-facing audit. Audits of consolidated financial statements are a regular practice in First Nations governance; all First Nations bands¹ that are governed under the Indian Act have always had to report their financial statements to Indigenous and Northern Affairs Canada (INAC), spelled out in what are called 'funding agreements' between Canada and individual First Nations. These agreements already have heavy penalties for non-compliance, which have historically and contemporarily served as tools of colonial fiscal control (Neu & Therrien 2003; Pasternak 2016).² In a further expansion of disclosure and transparency, the Act requires First Nations to prepare a schedule of the salaries and benefits of chiefs and councillors which are then published on a centralised website managed by INAC. This provision

¹ Band governments are the Indian Act terminology for the basic unit of government in a given First Nation.

² This tradition is continued in the FNFTA, which contains a provision that empowers INAC and the Minister of Indian Affairs to take punitive corrective action against errant and non-compliant First Nation governments, primarily by withholding 'non-emergency' funds from 'errant' bands who refuse to report salaries or post their financial statements.

transforms the information from an accounting reporting mechanism in which audits and schedules of remuneration are used by INAC, to information made transparent for consumption by 'the public', not just the public of a given First Nation. All data required to be posted online were already required to be submitted to INAC prior to the passage of the FNFTA – in effect, the only change prescribed by the FNFTA was that this data be made *publicly available* (Dyck 2013; Palmater 2011).

The FNFTA, or 'effin' FTA', as it became known in Indigenous circles (Harp 2015), was met with a great deal of resistance by a number of forces, including First Nations governments who would be subjected to the Act's legal provisions, coalition organisations like the Assembly of First Nations (AFN) that staunchly opposed the Bill on its constitutionality, and prominent Indigenous political thinkers (Palmater 2014b) who came out strongly against the Bill as an attack on Indigenous sovereignty. While social policy scholars in Canada (McKeen & Porter 2003; Pulkingham & Ternowetsky 1997) have generally focused on the retrenchment of the welfare state during the Mulroney and Chretien governments, it is important to note that federal governments have ignored or underfunded treaty obligations to First Nations for a far longer time in pursuit of fiscal control and elimination (Palmater 2014a). Historically, one example is through Indian Agents who were tasked with exacting strict budgeting measures in First Nations reserves, not only to reduce the 'burden' on the Indian Department's budget, but also to force Indigenous peoples to become subjects of the market economy (Brownlie 2003; Shewell 2004). More recent policy interventions have continued the Canadian legacy of aggressive fiscal parsimony, through emergency management (Dafnos 2018), and fiscal retrenchment in relation to First Nations social welfare (Palmater 2011). Mi'kmaq legal scholar Pamela Palmater described the FNFTA as an attack that drew upon racist ideas about Indigenous leaders and politics. She wrote that 'presenting accountability legislation as the solution implies that First Nations are the cause of their own poverty – a racist stereotype Harper's Conservatives use quite frequently to divide community members from their leaders and Canadians from First Nations' (Palmater 2014b). And indeed, as my research (Willmott 2022; Willmott & Skillings 2021) has demonstrated, right wing political advocacy groups had used the legislation and controversy around it to agitate for various anti-Indigenous political goals, and to foment white possessive (Moreton-Robinson 2015) 'taxpayer' outrage more generally against First Nations. One of the effects of the FNFTA was to strongly coarsen, and reduce the already tenuous understanding many Canadians have of First Nations

governments – a key political goal that reduced citizenship to fiscal concerns, a point I continue to discuss in the next section.

Making 'Indigenous Taxpayers'

As explained, INAC has long been enamoured by ideas around tax and First Nations. It would be an error to entirely attribute this to a 'revenue desire' – whereby the federal government wants to create colonial drains to extract tax. As Simpson (2008, 2014) has shown, this idea has circulated because of the potentiality of tax to solidify Canadian nationhood, and to act as a form of political assimilation. The approach I describe here shows how INAC instead has envisaged tax as a step toward property rights on reserves, a long-term goal of INAC and the federal government (Fabris 2018; Jobin 2020; Schmidt 2018). But for the federal government to actually make this process real, it has to make the forms of citizenship that would desire property and ownership amongst Indigenous peoples. I contend here that promoting fiscal citizenship – making people into 'taxpayers' – was a strategic move by the federal bureaucracy to start making subjects who would more readily see private property as an acceptable political solution. The FNFTA was one of the building blocks that would move First Nations people towards that direction, by transforming how people who live on reserve as fiscal subjects that come to deal in market logics as a method for understanding the operation of government. In this sense, the long-term goal of the federal government of pursuing private property on reserves would be made stronger by gaining consent of reserve residents, who in seeing themselves as taxpayers, who would make neoliberal *economic* (Fabris 2018) decisions – and practise fiscal citizenship (Guano 2010). In the following section, I outline how the FNFTA relied on two processes to produce information that would help to form taxpayer subjects. First, I identify how the FNFTA harnessed 'transparency' by inviting comparison and measurement through the commensuration of financial data of First Nations. Second, I show how the FNFTA rescaled citizenship by redirecting critique away from the federal government and towards First Nations band governments.

Commensuration

Commensuration, according to Wendy Espeland and Michael Sauder, is 'characterized by the transformation of qualities into quantities that share

a metric' (2007: 16). In the case of the FNFTA, the process of commensuration was indeed about solving the problems of disparate accounting standards and practices, and attempting to unite them under a single rubric. This single process would streamline the labour-intensive surveillance and monitoring process of collecting information from individual bands, and would partly devolve and 'democratise' the responsibilities of scrutinising. Examining the commensuration processes required by the FNFTA demonstrates how transparency operates as a material legal device that was directed towards Indigenous government of the self. Bureaucrats at INAC have long desired that the department be slimmed down, streamlined, and rationalised. The FNFTA represented a key opportunity for the department to rationalise its operations and standardise First Nation fiscal reportage. Prior to the FNFTA, all accountability measures imposed on First Nations were negotiated individually through funding agreements, in which reporting or auditing standards might be different. The FNFTA commensurated these processes by requiring that all First Nations first use the same accounting standards and second, post them on a central website, rendering the data from each band legible to each other – and comparable via ranking based on these new centralised measures. An INAC bureaucrat explained the department's attempt to reform itself by reforming the way it collected and enforced funding agreements:

We have 4000 FTEs [full-time equivalent employees] and were always getting shots taken at us – 'the department is this big bureaucratic monster. Look at all the pork, and look at all the bureaucrats, blah blah blah'. And you get that as much from the reform party types as you get it from the Assembly of First Nations. Everybody uses us as a piñata . . . it does not take long to figure out, very very large number of those people, FTEs we call them, were basically engaged in the constant churn of negotiation, renewing, monitoring, enforcing funding agreements.

. . . statements were slightly different in different places, depending on the accounting firm, the expensing was done differently, things were recorded differently, and in the mean time we wanted to do some comparison. And people wanting to do comparison said '[inaudible]'. It just made the whole performance measurement and evaluation thing difficult in that sense.

Instead of being revealed only to INAC and band members, bands' governance information and their audited financial statements and leadership salaries were revealed to settlers and more 'readily' to band members themselves. The department's strategic attempt to standardise

and measure the informational inputs according to a common set of methods represented an institutional desire to better operationalize and measure individual bands' relationship to the internally used conception of governance. One of the key ways that commensuration works is through uniting and distinguishing relations. Writing about law school rankings, Espeland and Sauder (2007) detail how commensuration unites entities through their common measurement – for example, the measurement and recording of specific political conditions, such as their adherence to the conditions of INAC funding agreements. Commensuration's distinguishing role however is less solidarity-inducing. Espeland and Sauder (2007) point out that commensuration produces scalable measurements of a set of phenomena; in other words, commensuration produces hierarchy. For example, the data the FNFTA made public – salaries, benefits, expenses, expenditures, debts – were fed into a single legislated accounting standard, allowing INAC to more comfortably rank and rate First Nations bands for financial performance, and fiscal prudence, but also to produce measures related to the salaries and expenses of chiefs and councillors. These rankings and ratings would give INAC data on which to base funding decisions, self-government negotiations, and more broadly inform the government's dealings with a given First Nation, but also provide an economy of evidence (Willmott 2017) for outside groups such as the Canadian Taxpayers Federation, and other right wing political organisations and think-tanks to act upon, and politicise. In an interview I conducted with an INAC bureaucrat, they described the necessity of distinguishing:

... You wanna know whether or not your community is better or worse than the guys down the street. If the guys down the street are getting a whole lot more happening in their community than you are, you wanna know why. One way to find out why is you look at their financial statements, find out where their revenues are, find out where they are spending their money. Find out why they are getting more results than you are getting in your community.

Commensuration for INAC was what Espeland and Sauder might describe as an 'engine of anxiety'. Like with other studies of audit culture (Strathern 2010), data transparency (Ruppert 2015), and the quantification of state processes (Mugler 2015), there were several distinguishing functions that stood to divide First Nations into different categories: who is up, who is down; whose salaries are highest, whose are low; whose financial performance is the best, whose is 'lacking'. These measures of

'governance effectiveness' act as epistemic impositions; rather than First Nations deciding which qualities they wish to see in band governments, the federal government decided which quantitative measures *are* important. While this demand from the state for these new forms of transparency and quantitative accountability is not new (Espeland & Sauder 2007; Merry 2016; Mugler 2015; Strathern 2000), it is important to remember how these are used in service of colonialism. Rankings allow for comparison, set standards for acceptable measures, but also invite reflection on and scrutiny of band governments in the name of transparency. These standards then become applied to the relationship between the fiscalised subject consuming them, and the application of standards to questions of governance. Not only had the new data looked to render transparent the colonial relationship between Canada and a given First Nation, but this data transparency was also designed to work on First Nations people's citizenship in relation to their First Nation – commensuration became a currency of fiscal citizenship.

Rescaling Critique of Government

Harnessing transparency as a 'tax subject making' technique for the Canadian federal government reflects a desire to redirect critique of the state towards band governments. Bureaucrats told me, they wanted First Nations people to use the data to hold their leadership 'accountable' and to create a different political environment in First Nations. As I was told in an interview, the FNFTA had looked to reduce the volume of, and redirect First Nations 'complaints' to the federal government:

First Nations who are very passive blame the government for everything. It's so embedded in the political culture there. People do not blow their nose without [the federal] government.

First Nations band governments in Canada operate as what Abele and Prince (2006) call 'minus municipalities', meaning that structurally bands operate similarly to municipalities in Canada but have less power than municipalities. While there has been some gradual movement, this is often done on terms defined by the federal government, which has been critiqued as a colonial pursuit that diminishes Indigenous sovereignty (Coulthard 2014; Pasternak 2015). One of the federal government's foci has been on 'increasing' the degrees of self-government 'granted' to First Nations, and the government's vision of self-government differs

significantly from First Nations' (Borrows 1996). Set against a context of increasing fiscalisation of social policy, bureaucrats at INAC theorised that the lack of a 'governance ecology' was holding First Nations back, rather than colonialism, racism, the basic funding of social welfare policy or respect for treaty rights (Palmater 2011). Several of the INAC bureaucrats that I interviewed discussed the foundations of the FNFTA as a solution to the problem they saw as inherent to self-government: First Nations lacked the capacity to govern themselves, especially in the realm of taxation, which is and has been regarded as a key element of INAC's formulation of 'good governance'. In this sense, the FNFTA for INAC bureaucrats was about getting Indigenous Nations and peoples 'ready for recognition' through a *governing of the self* as a move toward *self-government*. The recognition politics at the heart of the FNFTA fundamentally rests on the notion that First Nations must prove themselves worthy enough to execute the federal government's vision of self-government, which as critics have pointed out diminishes possibilities for nation-building and sovereignty (Coulthard 2014; Napoleon 2001). The FNFTA then performs two key governance moves: first, it looks to foster critique of government and governing, and second, it looks to shift that critique from the federal government to band governments. The form of critique desired however was designed to flow from highly particular 'taxpayer' style forms of political-fiscal complaint rather than a politics of nationhood. The Canadian government desired a citizenship of fiscal parsimony, in which First Nations people would scrutinise their band governments' spending and budgeting, rather than the federal government's permanent fiscal austerity for First Nations (see Palmater 2011; Pasternak 2016; Shewell 2004).

Critique of governing is a constitutive element of liberalism, but in colonial contexts, I suggest there is a double existence of liberalism and settler colonialism, each with its own rationalities that intersect in particular ways (Walters 2002). The imperative of liberalism, to critique all exercise of government, exists in tension with a settler colonial imperative of the derision of self-government and exercising sovereignty at the site of the nation. The structure and direction of the FNFTA's technologies is pointed away from the federal government as a site of state intervention. The liberal impulse to 'govern less' does not necessarily extend to First Nations governments, which have historically been sites of direct management and interference (Neu & Therrien 2003). One of the bureaucrats that I spoke to theorised that the best way to ease First Nations out of 'dependency' was through increasing transparency at

the band level, thusly shifting the burden of democratic answerability from INAC and the federal government to the bands.

We wanted to shift as much as that from accounting to a regional office or a staff at INAC in Winnipeg, to accounting to your own membership. Creating an internal self-driven kind of drive would be the best thing for us is if the chief and council feel their best chance of getting re-elected counts on delivering decent services and results, whether its employment, or education, or whatnot. And that is what we were trying to pivot and strengthen. There is at a higher level, a policy, an attempt to shift the accountability bargain for accountability to government as funder, to accounting to your own citizens.

While this might sound perfunctorily ‘progressive’, it remains important to consider that under the *Indian Act*, First Nations remain fundamentally under the control of the federal government. In another interview, another bureaucrat explained the necessity of this specific rendering of transparency as a prerequisite for the federal government dealing with First Nations as nations. It is the publicness of the information that makes a government, a government:

Does it have to be posted publicly? Well, any other government information is posted publicly. So again, it becomes ‘Do you want to be recognized as a government or not?’ If you are recognized as a government, all the governments follow these general rules, so why not?

In the context of the colonial Canadian state, and with the recognition that there were multiple publics to whom this information was facing, it did not occur to them that typically one government may not force another government to disclose information that does not belong to them. Indigenous peoples and governments, INAC argued must show the Canadian government that they are responsible, moral, and most of all, fiscally prudent. Rescaling critique necessarily meant that INAC hoped for First Nations peoples to be ‘responsibilized’ (Shamir 2008) by commensurated data, the publicness of transparency performances, and would address First Nations governments through the taxpayer citizenship lens. Instead of critiquing the federal government as an ongoing executor of Canada’s colonial and genocidal rule, Indigenous peoples are asked to look inward. The critique of First Nations governments, through the lens of tax, serves a longstanding government goal of division in First Nations, and a long-term project of undermining those governments with an eye towards getting First Nations peoples to accept private property as a solution to problems in their band governments.

Tax, Citizenship, and Colonial Government

The product of commensuration processes invites moral scrutiny of the objects of those processes, in this case, band governments. The strategic use of those products by INAC was directed at and towards members of those band governments and away from the federal government. My position is that these two processes – commensuration and the rescaling of critique – are integral in the subjectification of Indigenous people as Indigenous taxpayers. The culmination of commensuration processes that produce sets of authoritative and putatively objective numbers – figures, facts, budget lines, salaries, and expenses – do a great deal of work on people when they are positioned as methods of veridiction (Willmott 2023). Métis scholar Chris Andersen (2013) has documented the colonial rationalities inscribed in the Canadian statistical enumeration of Indigenous populations, showing us what numbers and their classificatory authority can inscribe colonial meaning into the issues of internal Indigenous identification. Numbers have a great deal of authority attached to them (Mugler 2015; Porter 1995; Rose 1991; Willmott 2023), and this authoritativeness is used to a number of ends, especially with the increasing use of and trust in transparency, audit, and accountability policies (Neu & Graham 2006) in organisational (Espeland & Sauder 2007; Shore & Wright 2015), state (Ruppert 2015), judicial (Mugler 2015), and other processes. What these numbers represent in the field of government is the move towards the quantification of political conduct. Espeland and Sauder argue that ‘quantification . . . permits scrutiny of complex or disparate phenomena in ways that enable judgment . . . by simplifying, excluding and integrating information, quantification expands the comprehensibility and comparability of social phenomena in ways that permit strict and dispersed surveillance’ (2007: 415). To be addressed with specific forms of information asks people to reconsider their political conducts and their citizenship practices vis-à-vis the state, not as a citizen, band member, or voter, but as a taxpayer, uniting both liberal political rationalities and settler colonial rationalities. A number of scholars have examined the taxpayer as an identity that appears around Indigenous redress (Henderson 2015; Willmott 2022), a racialized legal-cultural actor (Walsh 2018), as a symbolic actor used to construct distance between ‘deserving’ and ‘undeserving’ populations (Martin & Kidder 2012; Stanley 2016; Williamson 2017), as complex cultural relations between citizen and state (Björklund Larsen 2017; Tillotson 2017), and as a liberal political

subject that governs the state (Willmott 2017). Here, I look at the assembly of the taxpayer as a reconfiguration of Indigenous citizenship around the critique of government under the auspices of the market (Altamirano-Jiménez 2004).

A taxpayer subject is empowered to think with a specific repertoire of action, scepticism towards government, vigilance against expenditure, and a rubric for rendering activities of the state. The taxpayer subject is made responsible for critiquing government using the bevy of numbers that are produced in audits, and disclosed through transparency devices. Of course, the very goal of the FNFTA was to produce these kinds of vigilant conducts, deputised to act on band governments with incontestable data. To enact subjectification, however, the government deftly avoided legislative imposition of maximum salaries for band chiefs and councillors, so that the data could do their own work. A senior bureaucrat told me that it was a strategic choice to not impose more burdensome legislation – to build the capacity of band members to govern their own conducts and in turn govern the conducts of their bands; changes had to come from band members themselves, rather than the federal government:

The alternative theory out there, which some people were pushing, was a more intrusive, regulatory, ‘We will set standards. We’ll impose a maximum salary. We’ll take a salary grid and benchmarked public servant salaries,’ and say, ‘You have to use that.’ I did not want to go anywhere near that . . . I thought, ‘No, that’s like regulating,’ is the, in truth, it’s just a fancier version of the sort of colonial, intrusive, ‘We’re going to run things for you.’ To make the break psychologically to, ‘This is your community, you run it,’ we had to say, ‘If you want to pay somebody \$600,000, go for it. She’ll have to answer for it.’

The taxpayer governmentality that flows from transparency and disclosure does work on people, making them responsible for reading evidence, acting on that evidence and investing in themselves. To have people render their relationship with a government as a technical–fiscal relationship is to render politics as an objective process in budget making, where band governments become vehicles of investment and atrophy, rather than decision-making based on a particular First Nation’s values, nationhood or decision-making structure. Instead of envisioning new ways of improving the community, the Indigenous taxpayer is empowered to shrink the scope of their community’s government.

Using these numbers as the material of subjectivation, INAC looked to reform how it is that Indigenous people relate to their Nation. Mohawk scholar Taiaiake Alfred points out that ‘traditional indigenous

nationhood stands in sharp contrast to the dominant understanding of “the state”: there is no absolute authority, no coercive enforcement of decisions, no hierarchy, and no separate ruling entity’ (2006: 323). The further reduction of Indigenous peoples’ citizenship to taxation is itself a further attempt to assimilate First Nations into Canada. First Nations citizenship or nationhood is extremely complex because each nation has its own ideas, laws, and membership codes. But what taxpayer citizenship represents is another level of alienation – not simply the imposition of a liberal notion of citizenship (Alfred 2009). Taxpayer citizenship further detaches people from the collective, and it asks of them to make decisions about their futures as individuals based on putatively objective fiscal information. For bureaucrats, the FNFTA reduces the density, history, and complexity of Indigenous people’s relationships with their governments. Indeed, the very strategic usefulness of the taxpayer subject for governments that wish to avoid social policies is summed up well by a bureaucrat involved with finance speaking about how they wished for members of First Nations to use the information that FNFTA made public.

Because if they are not [using the information], then are they making informed decisions for voting? And on opportunities to speak about what their needs are? Or is it self centered? ‘I need a house.’

For INAC, the taxpayer is theorised as an unselfish and moral subject, acting on the needs of the greater fiscal good, rather than on ‘impulsive’ and ‘avaricious’ needs, which for the bureaucrat in here includes something as *basic* as shelter. This quote illuminates one of INAC’s goals with this legislation: reducing the ‘burden’ of treaty rights and collective responsibilities through remaking the political conducts of Indigenous peoples. The taxpayer, as it has been variously theorised across disciplines cannot be understood as a neutral political project in a settler regime. It is rather a specific move by the state towards assimilation, and political absorption through a mobile set of fiscal citizenship logics. The case I have presented illuminates how tax comes to form an element of colonial strategy that pushes Indigenous peoples towards private property, liberalism, and new modes of citizenship.

Conclusion

This chapter offers some reflections *towards* a decolonising analysis of taxation in settler societies. I argue that tax scholars must grapple with

the long histories of tax and colonialism, and specifically must examine how settler colonialism structures tax in the present, with significant implications for how Indigenous peoples in settler states interact with citizens, state, and sovereignty. While adding to existing literature on the interaction between tax and colonialism, I lay out through a case study of the FNFTA how the state comes to rely on tax as a technique of subject formation – making political citizens – and how this, in colonial contexts, means a further retrenchment of colonial control of Indigenous nations. The usefulness of an ‘Indigenous taxpayer’ subject to the federal government reveals exactly how fiscal relations, and ideas about fiscal processes, are involved in ongoing colonial relationships. For the growing number of scholars interested in taxes across disciplines, this means that a decolonising approach to tax must be considered for a fuller account of how tax works across different sovereignties. My position here is that a fuller account does not simply entail ‘understanding’ the connection between tax and colonial regimes, or thinking beyond the metaphors employed to grasp the effects of colonialism, but to move towards a critical approach that actively undermines colonial and settler colonial rule in favour of Indigenous nationhood and sovereignty.

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