

Imperial Inequalities. The Politics of Economic Governance across European Empires. Ed. by Gurminder K. Bhambra and Julia McClure. [Postcolonial International Studies.] Manchester University Press, Manchester 2022. xx, 352 pp. Ill. £90.00.

Imperial Inequalities is an edited volume that traverses fiscal regimes across colonized regions, capturing the motivations and enforcement of regional tax and welfare arrangements while drawing important implications for our understanding of economic governance in European empires.

The book carries an enduring message: Tax arrangements and bureaucracies were central to institutional development in both the colonies and the metropole. In a chapter on seventeenth-century conflicts in Ireland, Brown shows that Irish land was a significant source of tax revenue for the English Crown and chartered companies. Woker and Sanchez analyse changes in tax administration within the early-twentieth-century French Empire. Discussions in France around a “mishandling of French metropolitan monies” led to a “fiscal delinking”, as France expected colonies to be financially self-sufficient rather than reliant on revenues collected in the metropole. The outcome of this delinking, according to Woker, was the creation of small fiscal states, little public investment, and growing disregard for the interests of taxpayers in the French colonies. Sanchez takes this discussion forward and shows that the desire for fiscally autonomous colonies saw French administrators taxing agricultural land as well as foreign and domestic trade excessively in Madagascar during the early twentieth century. Concurrently, public services were poorly invested in and living standards stagnated in rural Madagascar between 1895 and 1914. Common features among these chapters are the interlinkages between institutional development in the colony and the metropole. As Bhambra’s chapter argues, the history of fiscal regimes needs to be understood in the context of imperial rather than regional units. Bhambra suggests that tax structures served interests of politicians and investors in the metropole and rarely met the interests of groups in the colonies.

By studying variations in forms of tax governance within and across imperial regimes, this volume contributes to the comparative history of state, economy, and society in the non-Western world. Its chapters offer insights into coercive revenue collection and vested interests as drivers of public expenditure strategies. The book proposes that fiscal institutions designed to serve the interests of the metropole and select elite groups affected the welfare of individuals, households, and regions in the colonies. Channing shows that household- and regional-level variation in taxes levied, as well as the regionally concentrated expenditure of public revenue, caused inequality to rise within Sierra Leone. That authorities designed tax regimes to vary by group within colonies was evident in the early modern Spanish Empire. McClure finds that inequalities between groups widened under Charles V’s control of the Spanish imperial state. Focusing on the provision of public services, Mackillop nuances the relationship between welfare and inequality by showing that capitalists who had amassed profits overseas made significant philanthropic contributions as part of their strategy to reintegrate into early modern Scotland during an era of modernization and rising social inequality. Salle’s case study of Potosí’s Hospital de

Naturales in the sixteenth and early seventeenth centuries further highlights the complexities of redistribution under imperial regimes. Attempts to introduce taxation as a source of revenue for the provision of healthcare brought rounds of negotiations between rulers and taxpayers – negotiations that eventually led to the suppression of taxation as a fiscal instrument and the reinstatement of donations and endowments as major sources of funding for poor relief. Salle brings the voice of taxpayers into the discussion of welfare and inequality, a hitherto under-researched perspective in the history of fiscal regimes.

Imperial Inequalities demonstrates that local elite groups and colonial administrators were key stakeholders in the design of fiscal institutions. The book discusses negotiations among these groups and highlights the strong influence of elite interests in the design of fiscal policy. Manse's chapter on colonial Indonesia argues that Dutch colonial administrators relied on local elites to administer and collect taxes. The reliance on local elites, according to Manse, was a barrier to effective tax reform, despite a willingness to amend fiscal institutions in the Dutch-ruled administration. Park highlights conflicting interests among stakeholders, and these conflicts being the source of institutional decline in company-ruled East Africa. The Imperial British East Africa Company assumed the powers of tax collection and justice administration, what the author refers to as "sovereign seizure", while also serving the interests of shareholders. The administrative confusion that followed these conflicting interests increased costs and resulted in the company declaring bankruptcy in 1892.

A notable feature of the book is that it transcends colonial and postcolonial forms of tax governance. The book speaks to a growing scholarship that seeks to explore the institutional legacy of colonialism in previously colonized regions. Yates suggests that France extracted indemnity payments and financial compensations from Haiti while declaring the latter independent. These institutional ties left Haiti in perpetual debt to the government and capitalists in France. Latif suggests that the intertwining of taxes and trade in Kenya, combined with the expectation of financial self-sufficiency and a small fiscal state, left a legacy of tax being used as a tool for British rent extraction in the region. According to Latif, welfare expenditure in the postcolonial era remained low due to this problematic design. Rawlings and Cobham show that vested interests of colonial rulers and the institutional underdevelopment of fiscal infrastructures contributed to the creation of tax havens or secrecy jurisdictions. Welfare, statehood, and economic independence were weak in these regions. Gilbert studies the history of aid and development institutions to suggest that the British state continued to expect financial self-sufficiency from small fiscal states after colonial rule had ended. Flows of capital from colonized regions to Britain strengthened, while development financing was allocated based on the interests of the British taxpayer rather than to improve standards of living in regions previously colonized.

The book contributes to an under-researched history of tax and welfare in the non-Western world. However, I note three shortcomings in the narrative. In doing so, I will focus on overarching themes in the book rather than specific chapters. First, the focus on coercion potentially distracts from other underlying mechanisms of institutional development. Several chapters suggest that tax was an instrument of coercion that threatened the welfare of citizens; it also left a legacy of extractive

fiscal structures in many colonized regions. Because much of the book uses the comparative study of regional case studies to explain elite interests as well as types of coercion, the book tends to overlook the agency of the taxpayer. Several chapters hint at protest and resistance though do not offer detailed accounts of collective action against tax regimes. Protests grew in size and spread during the nineteenth century, and more so in the twentieth century. Yet, there is little in this book about taxpayer resistance nor the effect of the threat of resistance on changes and continuities in fiscal governance.

Second, the book could have said more about the nature of pre-colonial fiscal institutions. This line of enquiry could probe the question of *why* colonial administrators relied on local elites to enforce tax arrangements. Indeed, some chapters in the book suggest that the interests of elites and colonial administrators were not always aligned, which suggests a puzzle in terms of why fiscal institutions were influenced by these elites. One answer could be that it was cheaper for colonial administrators to maintain pre-colonial institutional structures that delegated tax monitoring and enforcement responsibilities to elites rather than to enact substantial changes. Cost as a motivator for negotiations between the colonial government and local elites is indirectly discussed in the chapters that explore financial self-sufficiency and could be investigated more explicitly.

Third, the book overlooks large parts of the colonized world and interactions among the colonies. Regional omissions, in turn, weaken the framing of fiscal institutional building as an imperial-state rather than a nation-state project. The book enriches our understanding of connections between colonized region and metropole, though does little to show connections among regions ruled by the same imperial regime. The authors might consider a sequel that explores regions not included in the book and also makes connections between fiscal institutions in these regions and those in the colonies analysed in the book.

Criticisms aside, *Imperial Inequalities* offers a rich history of fiscal arrangements in European empires. Economic and social historians should consult the book for a comparative reading of tax and economic governance in the colonized world.

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FRASER, NANCY. *Cannibal Capitalism. How Our System is Devouring Democracy, Care, and the Planet and What We Can Do About It.* Verso, London [etc.] 2022. xvii, 190 pp. Paper: £9.99. (E-book: £7.50.)

In the early spring of 2020, it was easy to believe that society would be permanently changed by the COVID-19 pandemic. The rupture of disease seemed to have