



Norwegian University
of Life Sciences

Bachelor's Thesis Spring 2023 15 ECTS
Faculty of Landscape and Society, Noragric

Tax for Development: Alternative perspectives on aid and development

Astrid Unstad Smedal
International Environment and Development Studies

Table of Contents

1. Introduction	2
2. Method.....	3
3. Background	4
3.1 Tanzania	4
<i>3.2 Tax for development.....</i>	6
4. Conceptual Framework.....	8
<i>4.1 Modernization.....</i>	8
<i>4.2 Development discourse.....</i>	9
<i>4.3 The development of development aid.....</i>	10
5. Discussion: Tax for Development and development perspectives.....	11
<i>5.1 Alternative perspectives</i>	11
<i>5.2 High modernism and simplifications.....</i>	12
<i>5.3 Silver bullet argumentation</i>	16
<i>5.4 Aid as the problem, not the solution.....</i>	20
<i>5.5 Localization.....</i>	24
6. Summary and Conclusion	26
References:.....	29

1. Introduction

Nearly 600 million people are living in extreme poverty across the globe, and over 80 countries can be classified as low- or lower-middle-income countries (Schoch et al., 2022; World Population Review, 2023a, 2023b). These are some of the statistics which lay the foundation for an aid industry which, in 2020, amounted to over \$160 billion (Marchant, 2021). Efforts to eradicate poverty, encourage development, ensure equality and protect the environment in line with the globally agreed Sustainable Development Goals (SDGs) unite a multitude of aid agencies, philanthropists and multilateral institutions and organizations, all with a self-proclaimed responsibility to save and better the world. However, after decades of the same goals, there is a growing recognition among aid donors that global aid efforts alone will not be sufficient in reaching the targets (Norwegian Agency for Development Cooperation [Norad], 2012). Additionally, aid recipients are increasingly expressing desires to break free from their structural dependence on long-lasting foreign aid, and develop as economically and politically independent states.

In efforts to meet the wishes and demands of the lower-income-countries to increase their states' ability and capacity to develop socially and economically, several prominent donor states and institutions have angled their aid efforts towards long-term, state-level approaches (Norad, 2012). For Norad (2012), taxation has been appointed the key solution for ensuring growth and welfare, and through the "Tax for Development" (TfD) program the agency seeks to build robust, efficient and fair tax systems to enable countries to "finance their own development" (p. 9).

Wealthy Western nations, like Norway, have since the independence of the previous colonial nations taken the responsibility upon themselves to eliminate suffering and promote growth across the globe. Yet the state of the world, considering the poverty rates, political instability, food insecurity and discrimination depicts an image of a somewhat failed responsibility. Whenever aid agencies like Norad claim to finally have found the solution it is interesting to assess the claims practically and theoretically.

This is also the aim and purpose of this thesis. I will analyze Norad's TfD program in light of alternative perspectives on foreign aid and development, and I will do this based on the specific TfD program in Tanzania.

Tanzania provides an interesting case as it is the country which Norway has had the longest continuous development agreements with, and has since received nearly 20 billion NOK in earmarked aid (Leraand & Benjaminsen, 2022a; Norad, n.d.-c). Despite the amount and duration of assistance, over 40% of the Tanzanian population are living in extreme poverty, unemployment is high, while the national growth rates are the highest on the African continent (Leraand & Benjaminsen, 2022a). The duality of extensive, durable development efforts and the social and economic state of the country lays the foundation for the framing of this thesis where I will base the discussion around the question:

How can Norad's "Tax for Development" program be analyzed in light of alternative perspectives on aid and development?

The thesis will be structured in six parts, where this introduction makes up the first section. I will then present the method and literature used in section 2, while relevant background information is presented in section 3. In section 4 I will account for relevant, overarching concepts and discourses, before I move on to the main discussion in section 5, which is divided into the different alternative perspectives. In the final section I summarize and conclude on how the Tax for Development program can be viewed in light of the different perspectives. I find that while the TfD program meets some of the requirements of modern, critical perspectives, it is still tainted by a Western hegemonic, silver bullet argumentation which has clear limitations.

As the discussion of the thesis question is based on a theoretical analysis, I found it most useful to not divide the presentation of the literature and the discussion. The thesis does therefore not include a designated literature review, and the theory and perspectives applied will alternatively be presented and subsequently discussed one by one throughout the discussion in section 5.

2. Method

The foundation for this thesis is secondary literature. As the case of the thesis is a specific aid program of Norad, I have made use of the agency's publicly published material, including their strategy documents and performance reports and evaluations. Although it has been a

possibility, I have chosen not to apply for access to additional documents, but rather limit the foundation of the thesis to the information Norad has chosen to share publicly.

In addition to Norad's documents, I have gathered the factual information about taxation systems in development work from multiple academic researchers and credible organizations, most notably Odd-Helge Fjeldstad from Chr. Michelsen Institute (CMI) and Mick Moore. Fjeldstad and CMI are used as the institute was appointed one of Norad's research partners for the program, and in addition to Moore, they are some of the most prominent voices within the tax and development field (Norad, 2012). Statistical information is retrieved from the United Nations (UN) and the World Bank (WB), as I view them as credible sources for large numerical data.

The main discussion is framed by different alternative perspectives on aid, which are gathered through published books and journal articles. There is a myriad of alternative and critical perspectives on aid, and the ones used for this thesis were selected as they showcase varied and important viewpoints across the development spectrum, and together they constituted an interesting foundation for analysis.

A limitation of the method used for this thesis is how I have applied the different alternative perspectives mostly uncritical. As with any theory, approach or assumption there are counterarguments, and the theories and perspectives I have used are no exemption. However, the scope and purpose of the thesis are limited to applying and critically asserting the Tax for Development program, not the theories and perspectives themselves.

3. Background

3.1 Tanzania

With a population exceeding 60 million people, Tanzania is home to Africa's fifth largest population. The United Republic of Tanzania of today consists of both a mainland population, and an island population of Zanzibar. The two are historically separate countries with different colonial and cultural histories, but united in 1964 after their colonial independence from Great Britain (Leraand & Benjaminsen, 2022b).

With one of the strongest and most stable economic growth rates on the continent, the Tanzanian economy has grown to the point of evolving from a low-income to a lower middle-income country (United Nations, 2023). The current economy is based heavily on agriculture, the mining and petroleum sector and the tourism industry, which are facilitated by a varied animal and plant life, fertile soils, warm temperatures, white beaches and mineral rich rock (Hem & Benjaminsen, 2023).

Tanzania has been one of the continent's most politically stable countries, and the current president represents more or less the same party that has been in power since the country's independence (Hem & Benjaminsen, 2023; Leraand & Benjaminsen, 2022b). The stability is stained by recent developments causing concern regarding the freedom of expression, increasing authoritarianism, corruption and electoral fraud (Hem & Benjaminsen, 2023). Previously, similar scandals have led to foreign aid donors withholding hundreds of million dollars' worth of donations (Anderson, 2014). This is problematic for a country which is still heavily dependent on inputs of foreign aid, shown by how the country received over \$2,5 billion in 2021 alone (United Nations Association of Norway [UNAN], n.d.). The concerning trends of the social and political environment towards more authoritarianism have led the Norwegian Foreign Ministry to reveal plans to steer their aid towards civil society organizations rather than the government (Makoye, 2020). This illustrates some of the possible consequences and responses available to the global society in ways they can sanction and directly impact the financial functioning of the Tanzanian state.

Tanzania has been a recipient of aid ever since its independence, and has received stable amounts throughout the decades from various donors (World Bank, n.d.). Tanzania continues to be Norway's longest lasting aid recipient, with a transaction history going back to the early 1960's, even before the union (Norad, n.d.-b). During president Nyerere's terms in office from 1964 to 1985, the country had a strong socialist strategy with hopes of African independence separate from the money and power of the global West (Leraand & Benjaminsen, 2022b). However, in the 80's, after several failed socialist projects, namely the "ujamaa village campaign" discussed later, and declining agricultural efficiency and increasing social issues, the country accepted the strongly politically and economically tied grants of the WB and International Monetary Fund's (IMF) structural adjustment programs (Leraand & Benjaminsen, 2022b).

3.2 Tax for development

“Tax for Development” (TfD) is a Norwegian aid program established by Norad in 2011. The purpose of the program has been for developing countries to “finance their own development” (Norad, 2012, p. 9) through national revenues, effectively reducing countries’ aid dependence, as well as reaching the overarching goals of reducing poverty and meeting the Sustainable Development Goals (SDGs). The program is based on close cooperation with the Norwegian Tax Authority (Skatteetaten), who’s experts cooperates with the local tax authorities with the end goal of improved domestic capacity to collect and administer national taxes (Holte, 2018; Norad, 2012, 2020b). From the beginning in 2011 the program had three partner countries, including Tanzania, and all the country programs are a result of the partner countries’ expressed demand for the Norwegian knowledge on taxation (Norad, 2012).

The TfD program foundation and method

The foundation for the program is how domestic revenue has historically been connected to public and social financing and the “growing recognition that taxation and state-building are linked” (Fjeldstad, 2014, p. 182). The contrast between the economic ratio of tax revenue to Gross Domestic Product (GDP) in high-income countries and lower-income countries has sparked development agencies, like Norad, to see their opportunity to angle their development work (Norad, 2017a, p. 25, 2020a, p. 5). Despite the amount of tax income in Africa is tenfold the income from aid, there supposedly is a loss of potential in how these taxes are administered, the functioning of the systems and institutions, as well as the effect of the policies (Norad, 2017a, p. 25). Through the TfD program, Norad set out to reduce the tax revenue-to-GDP gap by building, strengthening and maintaining tax revenues, tax institutions and national tax cultures within a society (Norad, 2020a).

The program method has been four-parted, divided between capacity building, fostering and spreading of knowledge, international cooperation and support to civil society (Norad, 2020b). Practically this entails improving the policy and design of taxes through technical support to raise revenues, creating a more effective tax administration to increase capacity across the systems, and finally forming a constructive and accountable relationship between the state and the society to foster further state-building (Fjeldstad, 2014). The broadness of the program can be justified by how it is not sufficient with economic growth and increased

financial income; poverty reduction only happens when the system itself is redistributive and responsive (Holte, 2018).

In Tanzania, the main focus of the taxation reform has this far been the country's mining and natural resource sector where large companies, often international ones, are the main taxpayers (Norad, 2012). These sectors were initially, and continue to be prioritized, as they are both sources of illicit financial flows and show great potential for considerable future tax revenues (Norad, 2012). The tourism industry, already big, yet increasingly growing, is strangely enough not mentioned in neither Norad's initial program description nor in their most recent strategy for 2020 to 2025.

Local taxes and informal sector

Although the preliminary focus is on the large natural resource sectors, this is presented as a step in the larger process of creating a full-fledged tax state, where reliable state-society bonds, a strong tax culture and broad tax base are the end goal. As researchers make it clear, this will in the end include broadening the tax bases to include individual income taxation, Value Added Tax (VAT), local taxes and property taxes, as well as focusing on the local government tax systems and reducing the informal sector (Bird, 2008; Fjeldstad, 2014). The process of reducing the informal sector to broaden the formal tax base is described as an often being a difficult, low profitable and "unpleasant" process (Fjeldstad, 2014, p. 189). The unpleasantness comes from how broadening tax bases often entails expanding into the informal sector. In many developing countries, including Tanzania, the informal sector makes up a large share of the economic activity. However, the activity and resources can be classified by what Hernando de Soto (2000) would call "dead capital" in the way they are not registered, formalized and a part of the formal economic system (Fjeldstad, 2014).

The increasing of the tax base is also an important aspect of the state-society relationship, where tax culture is an important element. By facilitating for taxpayers to both feel obligated to contribute, feel they receive something in return, as well as an understanding of the tax system of being fair, legitimate and credible, states can create engagement and a culture which can sustain a broader tax reform (Bird, 2008; Fjeldstad, 2014). It is among these lines both Fjeldstad and Bird advise tax systems to reduce the informal sector to induce economic and subsequent social growth, even though it can be politically and administratively challenging.

Global engagement

The Norwegian engagement on the link between taxation and development is anchored in a wider, global commitment to the relationship between the two. Both the WB, the IMF, and Organization for Economic Cooperation and Development (OECD) and other global initiatives and forums have their respective programs and research fields on the topic, facilitating and encouraging broad multilateral cooperation (Norad, 2012). Norway is engaged in this both through regular monetary support to the OECD, IMF and the WB and their research and development projects, but also through national research, done by among others, the CMI. Since the Norwegian program was launched in 2011, the global commitment to tax as a developmental tool has been strengthened, notably by a commitment by Norway and other big donors to doubling their economic inputs to tax-aid by 2020, and by Norway including more country programs (Norad, 2018, 2021).

4. Conceptual Framework

For this section I will give an account of central overarching, cross-cutting concepts relevant for the later discussion. The aim for the accounts is to provide an overview of how contested many of the core elements of development and foreign aid are. By highlighting some of the critique, I hope to make it clear that further use of disputable terms like “developing” or “modern” is not uncritical or mindless, but for simplicity, space limitations and maintaining the aim of the thesis.

4.1 Modernization

Strongly linked to the idea of the developmental aspect of aid, are the theories of modernization. The theory of modernization and economic growth was established through Walt Whitman Rostow’s 1960 book “The Stages of Economic Growth: A non-communist manifesto”. Based on previous economic work by economists Adam Smith, David Ricardo and John Maynard Keynes, Rostow suggested a five-step blueprint for an economic pathway which would lead to nation’s economies taking off into endless economic growth and prosperity (Overton & Murray, 2021, p. 111). Rostow deemed this was how the Western nations had industrialized and ensured economic growth, and presented his theories as an example to follow for the poorer nations.

The modernization theory is heavily critiqued both by how endless growth is impossible on a finite world with finite resources (see for example Raworth, 2017), and by how one-size-fits-all and blueprint approaches rarely work, especially when the contexts for the development are so different. Despite the controversy and critique, Rostow's assumptions about fixed blueprints, stages of development and endless growth continue to lay the foundation for how many classical economists, global institutions and Western states view the process of development today. The different stages ending in a take-off, incremental industrialization, and poorer countries following in the footsteps of richer countries continue to form contemporary development projects and approaches.

The relevance to this thesis is how the Tax for Development program is a continuation of the expression of how poorer countries should follow in the footsteps of countries like Norway when it comes to tax systems, and how some the literature, namely Dambisa Moyo's (2010) "Dead Aid", directly refers to the steps on the ladder of economic development and the importance of the endless economic growth perspective (p. 121).

4.2 Development discourse

The discourse around the concept of "developing" and "developed" states can be dated back to U.S. president Truman's inaugural speech in 1949 (Overton & Murray, 2021, pp. 26–27). During the presentation of the U.S. foreign policy agenda, Truman laid the foundation for a global differentiation by referring to recipients of U.S. development assistance and aid as "underdeveloped areas". Together with negatively charged adjectives, the underdeveloped areas were placed in stark contrast to the "modern, progressive, wealthy and democratic nations of the West" (Overton & Murray, 2021, p. 27). The effective subordination of numerous nations was effective both politically and economically, and formed attitudes and world views in a picture painted by the global superpower.

The binary division of nations, and the subsequent associations and attitudes it created have persisted. Although the terms have been modified from underdeveloped, to First and Third World, to developing and developed countries, to the current global North and global South, the binary distinction still represents a powerful assertion of Western power, asserted hegemony and reflects historic global politics. Eggen and Roland (2014, p. 19) points out how the group of countries referred to as Third world or developing constitutes a large group

of vastly different countries, who do not necessarily have much in common, despite being subjects of the same, standardized political agenda where Western countries and organizations have taken on the responsibility of their development.

4.3 The development of development aid

Foreign aid blossomed in the period after the Second World War and when European colonies started gaining their independence (Engh, 2020). Ever since, the development aid system has changed and been adapted in tandem with surrounding changes in politics, societal development and conditions. While some wants to detach the “Nordic model” from the overall global development aid discourse, it is clear that the Nordic, herein the Norwegian, development approach is often overlapping, aligned and mutually influenced by the international approaches (Engh, 2021; Engh & Vik, 2020).

Eggen and Roland (2014) describes the development of development aid as going from smaller projects and programs directly to recipient’s governments to become “full-fledged, large-scale transformation of poor countries’ governments, institutions, policies, societies and cultures” (p. 2). The expansion of the scope and responsibility of foreign aid has, according to Eggen and Roland, led to the aid becoming projects of social engineering rather than the previous smaller-scale, concrete adjustments.

The historical changes within development aid, both national bilateral, and international multilateral agendas, can easily be seen in light of the political periods defining the different decades of the end of the 20th century and beginning of the 21st century. Important events and trends impacting the delivery of foreign aid were namely the cold war, the rise of neoliberalism, and agreement of global development agendas (Eggen, 2019; Eggen & Roland, 2014). During the cold war and neo-liberal surge of the 1970s to 1990s, structural adjustment programs and the Washington consensus dominated and required total restructuring of states and governments to fit into capitalist convictions of free markets, small states and a market economy (Eggen & Roland, 2014). The conditionalities and requirements of the donors had severe social costs, and the recipient states did not automatically fall into the function of the free, capitalist markets (Eggen & Roland, 2014). The response was a continuation of the conditionalities, yet modified to also include political and governance demands of good governance, democracy and human rights (Engh & Vik, 2020).

The last two decades up until the present have been focused on global issues and broad, transformative projects in cooperation with recipient countries. Influenced by the adoption of the 2000 and 2015 global development agendas of the Millennium Development Goals and the Sustainable Development Goals (SDGs), the global challenges of the climate crisis, extreme poverty and equality have been the justification and basis of contemporary Western aid (Eggen & Roland, 2014; Engh & Vik, 2020). The broad, apolitical and vague, yet numerical and measurable targets of the SDGs are the foundation for the high aims of Western donor's transformative development work (Eggen & Roland, 2014). The Tfd program is no different, and the SDGs lay the foundation for the justification of the program. For this reason, it is important to be aware of how the concept could be interpreted differently, and be aware of the power of definition and who benefits from the specific interpretations.

The growing use of the concepts “sustainable development” and “sustainability” has led to the concepts becoming political, economic and commercial buzzwords, being used to the point of diluting and altering their essence (Olerud et al., 2023). The misuse and alterations are heavily discussed within development and environmental studies, and could be a relevant discussion in light of how Norad, the UN and the literature utilize and throw around the concepts. Regardless, due to the scope of this thesis, the “sustainable development”-discussion and the development-environment nexus will not be further elaborated upon.

Additionally, on the overarching discourse of development aid there has always been opposing views and perspectives of its role, responsibility and mere existence. Some of them will be addressed in this thesis, yet the limited scope of this text leaves many for future analysis and discussion.

5. Discussion: Tax for Development and development perspectives

5.1 Alternative perspectives

The research question for this thesis sets out to discuss a specific development project in light of alternative perspectives on aid and development. The dissertation is therefore based upon

the assumption that there is a primary, conventional understanding, to which there are alternative views.

What is understood as the conventional perspective on aid is the one shared by the large, international donors and institutions, namely the United Nations, World Bank, IMF and the OECD. Their understanding has framed development as climbing the “ladder of development” by incrementally meeting important development objectives of “poverty alleviation, democratization and capitalism” (Truman, 1949; Rostow, 1960; Thorbecke, 2000 cited by Eggen & Roland, 2014, p. 22). The theories of development and the concept of development aid have since their sheer beginnings been contested, and there is an abundance of critical voices to the functioning and outcomes of the development system.

For this discussion I will limit its scope by focusing on a few carefully selected perspectives. Firstly, the theory of “high modernism” by James C. Scott (1998) provides a critical perspective on state led initiatives of modernization, development and simplification, something directly relevant in the light of the tax system reform agenda of the Tfd program. Secondly, de Soto’s (2000) property formalization approach to development will showcase the limits of silver bullet argumentation within development, and will be compared to the argumentation and justifications made by Norad. Thirdly, the entire concept of development aid will be criticized by Dambisa Moyo (2010). The Tfd program will then be assessed in light of Moyo’s post-development approach of what she sees as a better alternative to aid. Lastly, the Tfd program will be reviewed considering one of the latest trends within development assistance, localization.

5.2 High modernism and simplifications

High modernism is an ideology described by James C. Scott (1998) about how ideas of continuous growth, scientific and technological progress and uniformity have led powerful state-led development projects and initiatives. Throughout the book “Seeing like a State” Scott dissects how large state-led simplification processes of social engineering have been imposed on citizens and nature in the name of growth, prosperity and improvement, and how these processes in many cases ultimately have led to failure. For the case of societies and social entities, Scott explains the seemingly inevitable failure based on the fundamental objective of high modernism to create legible, more convenient and simplified societies to

increase the states' capacity of executing fundamental state functions. The failure is due to how these state projects "always" (p. 6) ignores the unique local traditions and knowledge. It is exactly the local knowledge, human capabilities and uniqueness of societies Scott argues are intrinsically impossible to simplify and standardize, and the intentional disregard of them leads to failure as the societies resist or fall apart as a result.

Nevertheless, it is important to note how not all high modernism projects are doomed to fail. Scott (1998) highlights communication, transportation and public education among others, as some examples of both important and functioning simplifications which arguably have succeeded in improving the human condition (p. 340). Without undermining the importance of the mentioned successful high modernistic projects, Scott makes a point of how even they fail to acknowledge any other knowledge system than the technical one. The overruling of the diversity of knowledge systems is deemed the fundamental flaw of high modernist schemes.

Additionally, for this thesis, it is also important to be aware of how the success of the mentioned high modernistic projects were not aid-driven, but independently led by states, governments and societies.

Tax Systems as Standardization

Considering high modernism, taxation projects like "Tax for Development" could be viewed as an example of the standardization and manipulation of a society with a goal of making it more legible for the state. States require broad overview, knowledge and access to its population and economic actors to be able to collect and redistribute tax revenues. As the goal of the TFD program is to enhance and capacitate the national revenue system, it also must deal with the many different local government revenue systems that are common all over Africa (Fjeldstad, 2014). Local solutions and realities generally depict diverse and intricate interests which generally are in direct contrast to the interest of an external state (Scott, 1998).

As local tax systems often are both costly, foster inequalities and inhibit economic growth, there is a vast distance between the local and state's distributional solutions (Fjeldstad, 2014). The distance makes it impossible for states to place all the local solutions in a standardized grid, and a standardization process therefore required the societies to be "either transformed or reduced to a convenient, if partly fictional, shorthand" (Scott, 1998, p. 24). The

transformation is designed by and for the state, and as an outsider the standardization is useful, but for the actual societies they are redundant (Scott, 1998). In general, there is little to no coordination between the different governmental levels, and when Norad set out to unite and decentralize local tax systems, Scott's (1998) theories implies that the process may provoke unsettling reactions (Norad, 2020a, 2021).

Taxpayer compliance

To combat the possible critical reactions, the Tfd program needs to make the taxpayers feel as if they are receiving something in return for changing their local ways and losing a share of their incomes (Fjeldstad, 2014). This is true for both individuals and communities, but also entrepreneurs, companies and organizations on the other, as they could choose to conduct their business from other countries. If neither taxpayer group trusts the state and feel as if they are not receiving enough in return, the state risks the taxpayers resisting and not complying with the tax requirements (Fjeldstad, 2014). Incompliance and distrust can further reduce the efficiency of the Tfd program and contribute to a vicious circle where the tax reform is continuously short of its potential.

However, ensuring taxpayers compliance is not an easy task, as the outcomes expected from tax revenues are generally strong public infrastructure and institutions, redistribution effects and social and economic growth. These outcomes are not built and sustained quickly, and they require a broad institutional effort across a state construction (Bird, 2008, p. 24). On one hand, the state is then dependent on the trust and patience from the taxpayers. This is something generally not of high abundance in developing states with more unstable and unreliable governments.

Conversely, Tanzania has historically been one of the most politically stable countries on the African continent, where the ruling party has had a trusted foundation in the population (Therkildsen & Bourgoignie, 2012). This could imply a population willing to trust its government and follow their directions. However, the strong trust in the government and their responsibility in nation-wide welfare reforms could be weakened by the recent surge of authoritarianism and restrictions, as well through a history of tried and failed high modernist schemes.

Scott (1998) presents the “ujamaa village campaign” from 1973 to 1976 as a high modernistic “compulsory villagization” (p. 223), which similarly to the Tfd program was meant as a “development and welfare project” (p. 223). The goal was to resettle the Tanzanian population from illegible and dispersed dwellings into fixed, uniformed and concentrated villages which would be better subjects of political control. The controlled villages would then be improved and modernized in light of liberal modernization, and could now be used to promote and execute the agricultural processes favored by the centralized state (Scott, 1998). What was meant to be a voluntary and gradual process, quickly became forced, compulsory and paternalistic when the scattered peasants resisted and expressed frustration against the plans.

A second high-modernistic failure in Tanzania, is the attempt to formalize property rights through de Soto’s (2000) theory of development. His theory will be discussed in detail later, but according to Briggs (2011) the formalization scheme only led to exacerbated inequalities, increased marginalization and not fulfilling the promise of skyrocketing economic growth.

The failure of the ujamaa villagization and property formalization can therefore show how the population collectively has a bad experience with trusting large state-led, high modernistic schemes meant to increase their well-being and the nation’s wealth. This can make the implementation of the Tfd’s reforms difficult to implement, and the required people’s trust in the government challenging to establish. The skepticism and resistance might be more heightened in the Tanzanian villages due to the villagization history, which could be problematic when the tax reform advances to reducing the informal sector and introducing local and individual taxes.

Furthermore, the broad institutional outcomes of the Tfd program, tax revenue to finance basic public services as well as fulfillment of the SDGs, require strong and stable institutions across the government. The provision of health care, roads and education require education of teachers, doctors and engineers and a professional environment with opportunities keeping the knowledge within the country. The required governmental institutional framework is perhaps a point where the Tfd program can be seen to fall short, as the program is set to build a strong financial and tax institution, collect revenue and manage it, but the system can possibly risk standing alone without a surrounding institutional fundament to lean on. This aligns with Scott’s (1998) criticism of the strong devotion to and reliance of technical

solutions to complicated issues. And while the Tfd program strategy and its justification lean on arguments of continuous and broad state development across the spectrum, one can wonder how Norad is expecting this to happen when the rest of the Tanzanian government and institutions are under development as well.

5.3 Silver bullet argumentation

Norad justifies the co-development link between building tax systems and further state-building based on how a tax system supposedly can lead to taxpayers holding the state more accountable, which then can reduce levels of corruption and misuse of public funds (Norad, n.d.-a). Although the development agency acknowledges the need for further research on the correlation, the Tfd program is almost sold as a silver bullet to solve Tanzania's social and economic development issues (Norad, 2012). Silver bullets symbolize a seemingly simple and almost magical solution to difficult and complex problems, as if by only building tax systems in developing countries, the "development riddle" is solved. Norad's justification of the Tfd program can be understood as an obvious silver bullet solution which will "magically" work as a catalyst for solving the historical challenges faced by developing countries.

Mick Moore (2008) explains the state-building and taxation link comparatively, by how current developing countries have been able to lean on other income sources than taxes, notably foreign aid, to finance their development and state functions. Compared with current developed countries, who based their development on incomes from broad taxation, the lack of incentives to form independent taxation systems can explain why the governance in developing countries today is generally "illegitimate, ineffective and unaccountable" (Moore, 2008, p. 34). Moreover, the argument for how taxation affects governance is then based on the resulting interactions between the state and the taxpayers, where revenue bargaining can make the state "more representative, responsive and effective" (Moore, 2008, p. 44). The link can also be explained through the incentive for the state to promote growth and prosperity for its citizens, which would translate to more revenues and prosperity for the state, insinuating a mutually reinforcing co-development (Moore, 2008).

As Moore (2008) acknowledges, the theories suggesting the link between taxation and governance are based on the historical examples of when Europe was developing over the last

centuries. The vast contextual differences between the economies, global societies and markets then and now arguably reduces the arguments suggesting the transfer value, as the point of departure is difficult to compare. To base such an important argument on a contestably weak comparison enhances the impression of the silver bullet argumentation, without necessarily making it more convincing. The modernistic and technocratic beliefs in the construction of capable tax states can therefore be increasingly seen in light of the ideology of high modernism. The lack of clear plans and methods for the co-development of the tax reform and improved governance in Norad's published strategy documents is worthy of critique, and enhances the impression of the Tfd program as a simplistic high modernist silver bullet.

Formalization as a silver bullet

The silver bullet argumentation can also be seen in light of the criticism against de Soto's (2000) theories of formalization of property rights as a development strategy. Where Norad argues for taxation systems, de Soto argues that it is the lack of formal property rights, the large informal economy and anchored "dead capital" is what stands in the way of economic growth and development for many developing countries. Both Norad and de Soto have supposedly found two different silver bullets for revolutionizing development. Even so, de Soto's plan of action presented in "The Mystery of Capital" has not yet realized its astonishing effects. In fact, attempts have arguably worked against their intentions according to Briggs (2011). This makes de Soto's theory and its critique interesting for comparing and analyzing the other silver bullet argumentation of the Tfd program.

De Soto (2000) theorizes about how people living and operating within the informal economy have compiled resources of great value, but are holding them in "defective forms" (p. 5) of local solutions which cannot be used by outsiders or put to play in a capitalist society. The informality, and both its causes and effects are seen as the villain standing in the way of developing countries flourishing under capitalism, which is deemed the only rational way of organizing an economy today. De Soto's solution is to create institutions "that give life to the capital" (p. 13), and formal property systems are appointed as the birthplace. Comparatively, Norad and researchers also see the large informal economy in Tanzania as a barrier to a fully working tax state (Fjeldstad, 2014; Norad, 2012).

As a whole group of nations who thrives within capitalism, de Soto wants to learn and follow in the path of “the West”. Despite acknowledging that developing countries must take different roads to reach the same end goal as present-day developed countries did, de Soto still embarks on a journey he depicts as “an erratic, unconscious process that took hundreds of years” (p. 143). It is also important to note that these processes happened in a culturally, economically and socially different time period for current developed countries.

Subsequently, when de Soto writes about when the current developed countries were the developing countries, one must remember that the hegemonic binary differentiation of North and South and the cultural and political implications accompanied did not factor in. Neither were the effects of capitalism on markets, societies and the global world order in play when Western countries initiated their tax journeys.

Therefore, the transfer value of the developed world’s experience must be carefully considered, as the rules of the game are drastically different. This applies both to the property rights formalization of de Soto, as well as the tax system reforms of the TfD program, which for Norway was a process that evolved gradually from the middle ages and throughout the centuries (Johannessen, 2020). So even though it should be possible to learn from each other, share knowledge and experiences, which are the building blocks of both the TfD program and de Soto’s formalization process, the absolute transfer value of the knowledge by western, developed countries and their role as experts, notably tax experts, need to be reconsidered and carefully validated.

While it is important to note the contextual cultural, political and economic differences in the societies which might make it difficult to build a tax system from the bottom, one cannot overlook how Norway has relatively recent experience with adapting its society through a sudden surge of profits from the petroleum sector (Lie, 2020). This is a relatively new expertise, and was established and evolved after Norway had developed considerably, and could increase the transfer value of Norwegian knowledge to Tanzania, a mineral rich country with a growing natural gas sector (Leraand & Benjaminsen, 2022a). The relevance has already asserted itself as the Tanzanian Revenue Authority in cooperation with Norwegians through the TfD program were able to collect an additional tax income of around one billion NOK from Tanzania’s biggest gold mining company (Norad, 2017b). The extra taxes were a result of yearlong legal processes led by the Tanzanian Revenue Authority,

where Norwegian assistance ended up forming a new legal standard in the country (Norad, 2017b).

Limits of the silver bullets

The formalization process of establishing property rights is, as de Soto (2000) depicts, an intricate process requiring strong legal forces and political will in addition to a responsive and engaged society. But the ease in which de Soto writes about the elaborate and difficult steps of formalization seem trivial when viewed considering Scott's criticism of high modernism. As if simply codifying extralegal establishments, mapping the social contracts across undercapitalized societies, and structure a legal framework which encompasses and unite formal and informal views of property rights is possible with just the right people in charge, and will lead to capitalistic growth and prosperity and development.

While de Soto (2000) insists on the importance and the self-evidence of how centralized formalization processes have to base formal law on the many informal laws across a country, Scott (1998) shows examples of just how a diversity of established understandings across a country has been subject to recurrent failure when states attempt to overrule them and reduce them into a centralized understanding. Precisely why de Soto's "capitalization strategy" (pp. 144-145) will be able to unite all extralegal and legal property rights without failing is unclear.

The same can be said for the Tanzanian tax reform set out by Norad, which is one step in the overarching process of alleviating poverty and meeting the SDGs globally (Norad, 2012). To implement a tax reform requires several intricate steps, where one vital step is creating capable and good quality institutions, while another is ensuring the population's trust in the system (Norad, 2020a). And while these are daunting processes themselves, they are set out to ultimately facilitate and encourage greater governance, more equality and economic growth on top of that (Norad, 2020a). There is arguably massive responsibility placed on the TfD program for the future of Tanzania. The simplicity of both de Soto's formalization and the TfD program is alluring as the silver bullets promise nothing but prosperity.

Summarizing, the limits to the silver bullets of de Soto's (2000) property rights formalization and Norad's tax reform, and how they both depend on and expect subsequent societal co-development can be seen by the established limits of design and planning. Along with Scott's

(1998) overarching critique, the limitations could also be seen based on flaws in Ostrom's (1990, 1992) property theories. Ostrom presented a recipe for how to manage common property and resources with what she termed "design principles". The principles were understood as a blueprint that could be followed step by step to achieve successful resource governance, but they failed to reflect that Ostrom's empiricism was social systems that had evolved over a long period of time. Attempts to apply the principles in hope of automatically reaching a successful common property system were therefore challenging and unsuccessful.

As common property is in fact never designed externally, the same could be said about tax states comprising tax cultures and social development. Therefore, the fate of common resource designers could perhaps also be expected for the TfD programmers expecting state-building and social and economic development.

5.4 Aid as the problem, not the solution

Dambisa Moyo's book "Dead Aid" is based on the argument that "aid is not working" (2010, p. 29). Moyo claims that foreign aid over time has made Africa worse off, "the poor poorer and growth slower" (p. xix), by consistently keeping African economies in a state of poverty through a culture of aid dependency. By financing corrupt regimes, causing social unrest, weakening social capital and limiting national economic activity, Moyo argues that aid does not meet its objectives as a development tool, by neither reducing poverty nor fostering sustainable social or economic growth. As a result, there does not seem to be any convincing arguments or reasons for foreign aid being the fundament and core of the development industry (Moyo, 2010).

Moyo's arguments fall in line with a myriad of post-development theories, which in different ways criticizes and questions the very function of aid and how it over time has "done more harm than good" (Matthews, 2004, p. 373). Separating the post-developmentalists from general aid critics is how the former argue for complete alternatives to development, while the latter can be said to only argue for ways to alter the existing development (Matthews, 2004).

Moyo's (2010) main message is that Africa would be better off without inputs of systematic governmental foreign aid. Moyo differentiates between humanitarian emergency aid and

charity aid on one side, and systematic bilateral or multilateral aid directly to governments on the other. Although she sees problems with both aid types, the systematic loans and grants to governments are identified as the most important reason for the lack of development on the African continent.

Market Based Solutions

Moyo (2010) suggests an “aid-free solution to development” (p. xx) where market-based initiatives replace bilateral and multilateral aid donations. Through trade establishing new markets both internationally and within the continent, and increased levels of foreign direct investments and micro-lending, enabling a bottom-up growth of the economy, Moyo envisions a future where the core of development work is renewed and reformed without the need for foreign aid donations.

Presented as an example to follow, Moyo (2010) highlights China’s approach to development on the African continent. As it presumably both funds’ investments, creates jobs for Africans and promotes economic growth across the continent, the Chinese approach demonstrates a realistic alternative to conventional Western foreign aid (Moyo, 2010). What seemingly differentiates China's approach to the traditional Western approach is the motivation and expressed interests behind the financial transactions. Where Western aid donors are motivated in reality both morally, economically and politically, the evident moral obligations and insatiable need to attempt to help and save the world’s poor leaves an impression of a paternalistic and more passive approach (Moyo, 2010). Comparatively, Moyo’s description of the Chinese alternative paints a picture of an offensive and active government not hiding their own economic interests and gains. The “more businesslike” (p. 106) approach clearly benefits China’s development through both literally and figuratively fueling their economy, but the benefits are most importantly also felt by the average African as well. Moyo states that the same cannot be said for Western aid.

Post-Development Duality

In light of Moyo’s (2010) post-developmental view of aid, the Tfd program is difficult to place. On one hand, the program is both a bilateral and multilateral program of systematic, governmental aid, something Moyo criticizes and wants to put an end to. On the other hand, the program also focuses on increasing the capacity and knowledge of the local population through training, creating jobs and with an end goal of aid independence. This last aspect

aligns with what Moyo praises China for, and wishes for the future of the development sector.

Furthermore, it is the government of Tanzania themselves who has asked for Norway's assistance in this case (Norad, 2012). Contrary to other more intrusive development projects where donor countries barge in and implement their ways without being wanted, the Tfd program was a result of a demand from the recipient side. Additionally, the demand comes from Tanzania's wish to break free of the dependency on aid the country has had since its independence, and the program could therefore be seen as a part of the process of breaking down the skewed power relationships, something Moyo (2010) would applaud.

Tax as a Substitute

The duality of how the Tfd program can be viewed through Moyo's overarching critique, and how both Norad and Moyo (2010) see national taxes as "a reliable source of development finance" (p. 143), allows for the program to be further analyzed from more concrete arguments of Moyo's approach.

Firstly, Moyo (2010) observes how systematic foreign aid can function as a substitute for national tax revenues, as the government receives reliable financial inputs without having to implement a complex tax system with the additional governmental institutions required (Moyo, 2010). This can be understood as aid blocking the incentives to establish fundamental governmental institutions independent of aid donors, and subsequently the possibility to create alternatives to the external financing of national expenditures. This understanding aligns with Norad's argumentation of the Tfd program, where they both highlight how the program countries have asked for technical assistance and wants a way out of the aid cycle, but also aligns with Norad's way of adapting their aid donations.

For example, when Tanzania experienced stable economic growth and advanced from a low-income country to a lower-middle income country, Norway's minister of International Development was quick to state that Norwegian aid to Tanzania would be reduced (Gedde-Dahl, 2013). Although one could understand the situation as Norad working towards independence on one hand, and reinforce dependence by continuing blocking incentives through conventional aid with the other, the main approach seems to be to use aid as an instrument to make the Tanzanian economy able to stand independently.

Trust in Aid

Secondly, the limits of Norway's approach can also be found while looking at two of Moyo's other arguments. As established earlier, a tax system requires both trust between the state and the people, and between the people themselves. Moyo (2010) argues that aid "erodes the essential fabric of trust" (p. 59) needed in a functioning society, as well as short-circuiting the link between citizens paying taxes in return for government accountability. These arguments are based on the aforementioned ideas of aid replacing taxes, and subsequently reducing the state's dependence on its taxpayers for financial inputs. This results in a relationship where the state "owes its people nothing" (p. 58), leading to a weakened civil society not able or willing to stand up against the state. This aspect can be viewed two ways in relation to Norwegian aid and the Tfd program, either by seeing Norwegian aid isolated or in light of the myriad of other donors.

Isolated, Norway's aid donations to Tanzania in 2021 amounted to almost 400 million NOK (Norad, n.d.-c). The over 140 million NOK transferred to the Tanzanian Finance Ministry was placed into the health and social sector, environment and energy, as well as governance and civil society (Norad, n.d.-c). If the money has resulted in reducing the Tanzanian state's incentive to increase their own capacity or independence is impossible to find out. Either way, it is important to also see the bigger picture. Regardless if one could say that Norwegian aid is completely streamlined and only incentivizes aid independence, accountability and capacity, it will not tell the whole story.

Because in 2021 Tanzania received a total of over 2,5 billion dollars in foreign aid from a multitude of different donors (UNAN, n.d.). Therefore, the effects of Norwegian development programs, like the Tfd program, rely on the political and economic approaches and goals of the several other donor countries as well. With that in mind, one could question whether Norad is working towards and building up societal trust and state accountability on one side, and that same trust is broken down from the other side by foreign aid enabling corruption, tax evasions and mistrust. Duplication, fragmentation, and diversion are common problems within the aid industry, and Norad set out to coordinate and cooperate to limit the effects the fragmentation can have on the effects of the aid projects (Fjeldstad, 2014; Norad, 2012). A more coordinated industry could, according to Fjeldstad (2014), fulfill an unmet potential of more focused, knowledgeable and in-depth development work. However, as of

today the industry is scattered between countries and organizations with distinct agendas, methods and targets. Some invest in long-term projects and strengthen the local communities, while others intervene, implement and leave resulting in a more fragmented and less trusting society.

Ultimately, the Tfd is an example of how development aid today is not as black or white as it perhaps once was, or as many critics fear. The Tfd program is an example of how donor countries increasingly listen to the needs and demands of developing countries, and design aid programs based on cooperation and knowledge transfers rather than interventions and unconditional and uncritical money donations. Moyo's (2010) critique of traditional Western aid provides important insights to consider the future of development work, and the fundamental argument of how decades of aid still have not been able to lift many African countries out of poverty should spark skepticism about how the system has, and continues to work. Whether market-based solutions are the only way forward, or if there is a way to modify and remodel the development industry to be better accustomed to an ever-changing global society, is difficult to know.

Regardless, Moyo's critique and the existential discussion over foreign aid could ignite broader questioning of the fundamental power structures, engraved global norms and capitalistic market systems. A reconsideration and renegotiation where everyone have a seat at the table, and not just the powerful few could perhaps be beneficial for the future of global development.

5.5 Localization

The localization agenda within foreign aid is about empowering local actors, finding local solutions and shifting the power dynamics from the international, Western arena to the local level (Elkahlout et al., 2022). Although the localization agenda is most prevalent within the humanitarian sector of aid, several authors write about the importance of working holistically between the different silos to save the most lives, be most effective and produce the best outcomes (Barakat & Milton, 2020).

The overall localization agenda can be seen as a post-development critique on how power relations are the most defining aspect of foreign aid, where the binary differentiation is

affirmed by framing aid recipients as an incapable and subordinated group, and donors as a generous, capable and powerful one (Barakat & Milton, 2020; Hattori, 2001). The localization agenda sets out to correct these imbalances by allowing local people who know the context, the problems as well as the solutions be in charge, instead of the prevailing top-down, exclusionary, Western-driven approaches (Barakat & Milton, 2020). From what can be understood as a current shifting trend within the delivery of foreign aid, there are several aspects of the Tfd program that are interesting to view in light of the localization agenda.

Firstly, there is a clear emphasis on the program being founded on capacity building and knowledge transferring, with an end goal of the local revenue authority to stand on its own (Norad, 2020a). In addition to the “peer-to-peer” approach between the Norwegian and Tanzanian revenue personnel focusing on mutual learning, the Tfd program can be said to work against the power imbalances and systematic subordination often associated with foreign aid.

The localization agenda can also be seen as an alternative to the traditional foreign aid which is criticized for erasing local knowledge, capabilities and ownership (Barakat & Milton, 2020). Similar to Scott (1998), localization places local knowledge at the forefront of development agendas and highlights its importance for project effectiveness and meeting the desirable outcomes. Even though the Tfd program is about knowledge transferring from Norway to Tanzania, Norad is clear on that there is no blueprint on how to design tax systems, and that each country-program is different and needs to be adapted to the local context and utilize the existing capacities (Lomøy, 2018). By working with Tanzanians, the Tfd program can be built on their knowledge about their society, norms and governmental systems to effectively accommodate the program strategy.

However, despite some of the localized aspects of the Tfd program, a development project can inherently never be completely in line with a post-development perspective on aid. No matter which way you twist or turn it, the Tfd program and the rest of Norad's global aid engagement will still play a part in maintaining the structural relationships which have anchored themselves throughout the decades. One can see how some elements of the program are localized, yet it is clear that the localization agenda and the agenda of Norad are intrinsically incompatible and contradictory.

As the localization agenda wants aid recipient nations to decide their development path themselves, it stands in direct contrast to the TfD program where Norwegian experts tell Tanzanians how to build up their state systems. Furthermore, Norad and the TfD program seemingly works to steer Tanzania onto a predetermined trajectory of development, where Western countries and economies services as blueprint models. Conversely, the localization agenda distances itself from these ideas, opens for other development alternatives and trajectories than the neo-liberal one, and distribute and decentralize the definition and decision-making power.

The difference between the motivations and beliefs of the TfD program and the localization agenda, as well as the localized aspects of the program, illustrate the inherent contradictions and the many dualities within modern development work. Most programs attempt to distance their work from the neo-colonial criticism, highlight the altruistic and mutually beneficial elements and find ways to use the money to make real and important differences in people's lives. Yet, they will still be seen as having one foot on either side of the fence, and it is arguably important not to let slightly localized approaches like the TfD overshadow the fundamental structures and systems that lie behind, and the reproduction of traditional roles and attitudes.

Finally, the post-development aspects of the localization agenda can be understood as requiring a fundamental restructuring of the entire development system, making the localized tweaks and approximations of TfD not sufficient.

6. Summary and Conclusion

In this thesis I have tried to analyze Norad's "Tax for Development" program based on a selection of alternative perspectives on foreign aid and the very notion of development. It has been difficult to place the program as the duality of the revolutionary promises justified through buzzwords give one impression, while the lack of providing clear methods or plans for the revolutionary changes it sets out to implement gives another. Thereby, the program can be analyzed differently based on which element and aspect is focused on.

Scott's (1998) account of high modernism provided an interesting framework to discuss the reformative aspects of the TfD program. The simplification and standardization processes

required to sustain a tax system were further illuminated by the critique of de Soto's (2000) silver bullet property right formalization. Together, their literature underlined possible limitations of the TfD program considering the scope and requirements of the tax reform, as well as how it is presented as a form of magical solution to the interconnected challenges of development in the 21st century. Previous silver bullet projects have rarely met their revolutionary objectives, perhaps showing how the reforms needed are not through development work, but within the development system as a whole.

Moreover, Moyo's (2010) post-developmental approach and the emerging localization agenda provided insights on how the TfD program to a certain degree has adapted their development programs to the historic critique aimed at foreign aid and the development system. As the program was explicitly asked for by the Tanzanian government, it cannot be said to fully align with the intervening approach where recipient countries are told what they should want. With a more cooperative, knowledge-transferring, long-term project, the TfD program sets out to participate in emancipating developing countries like Tanzania from their decade-long dependence on aid. The basis of establishing and capacitating a local foundation to be able to stand on its own and steer their own development, aligns with some of the core aspects of the localization agenda.

However, solving aid-dependence through aid only reflect one of many paradoxes and dualities of the TfD program. Yet regardless of how the program is framed, justified and executed, the TfD program must be seen as a part of the global machinery that is the international development system. It is in relation to this aspect the TfD program falls through. The program can be seen as a continuation of a wealthy Western nation assisting the implementation of large-scale reforms, to form a nation to fit within their picture of what a state should do and how it should work. This places the program well into what both Moyo (2010), Scott (1998) and the localization agenda conveys. Through such a post-development critique, it is banally obvious that a development aid project will never fully be accepted, as their fundamental starting points will never be compatible.

The TfD program is only in its early stages, if we are to believe the long-term perspective Norad implies, and it is therefore still uncertain if the magic silver bullet actually meets its target of bringing Tanzania the promised capacitated state and sustainable social and economic development. Yet even the IMF (2023), which both is an important agent in the

“tax for development” arena, and one of Norway’s collaborators, describe the progress of increasing developing countries’ tax-to-GDP ratio and overall tax revenue as disappointing and “sluggish” (p. 6). IMF’s account adds numerical limitations to the already tainted image of the impact of the Tfd program, and arguably strengthens the critical arguments as the institution itself is directly involved.

Finally, based on previous failed state-led silver bullet initiatives, one can wonder if also the development riddle, in addition to other global challenges like the climate crisis and refugee crisis, also require international structural reforms. The interconnectedness of the international development system illustrates the insufficiency of one actor changing their ways, and the need for a united restructuring allowing for more actors to get involved. Maybe by changing the anchored power relations which facilitates the market structures, political relations and the binary, hegemonic world order, the global society could have a chance of actually achieving social, economic, political and environmentally sustainable development.

References:

- Anderson, M. (2014, October 13). UK and international donors suspend Tanzania aid after corruption claims. *The Guardian*. <https://www.theguardian.com/global-development/2014/oct/13/uk-and-international-donors-suspend-tanzania-aid-after-corruption-claims>
- Barakat, S., & Milton, S. (2020). Localisation Across the Humanitarian-Development-Peace Nexus. *Journal of Peacebuilding & Development*, 15(2), 147–163.
<https://doi.org/10.1177/1542316620922805>
- Bird, R. M. (2008). *Tax Challenges Facing Developing Countries* (SSRN Scholarly Paper No. 1114084). <https://doi.org/10.2139/ssrn.1114084>
- Briggs, J. (2011). The land formalisation process and the peri-urban zone of Dar es Salaam, Tanzania. *Planning Theory and Practice*, 12(1), 115–153.
- de Soto, H. (2000). *The Mystery of Capital: Why Capitalism Triumphs in the West and Fails Everywhere Else*. Bantam Press.
- Eggen, Ø. (2019, July 25). Utviklingssamarbeid. [Development cooperation]. In *Store norske leksikon*. <https://snl.no/.versionview/972982>
- Eggen, Ø., & Roland, K. (2014). *Western Aid at a Crossroads: The End of Paternalism*. Palgrave Macmillan. <https://doi.org/10.1057/9781137380326>
- Elkahlout, G., Milton, S., Yaseen, T., & Raweh, E. (2022). Localisation of humanitarian action in War-torn Countries: The experience of local NGOs in Yemen. *International Journal of Disaster Risk Reduction*, 75, 102921.
<https://doi.org/10.1016/j.ijdr.2022.102921>
- Engh, S. (2020, November 5). *Norsk utviklingshjelp 1945–1970*. [Norwegian development aid 1945-1970]. Norgeshistorie. <https://www.norgeshistorie.no/velferdsstat-og-vestvending/1856-norsk-utviklingshjelp-1945-1970.html>

- Engh, S. (2021). The “Nordic model” in international development aid: Explanation, experience and export. In H. Byrkjeflot, L. Mjøset, M. Mordhorst, & K. Petersen (Eds.), *The Making and Circulation of Nordic Models, Ideas and Images* (1st ed., pp. 124–143). Routledge. <https://doi.org/10.4324/9781003156925>
- Engh, S., & Vik, H. H. (2020, November 3). *Norsk utviklingshjelp etter 1970*. [Norwegian development aid after 1970]. Norgeshistorie. <https://www.norgeshistorie.no/oljealder-og-overflod/1952-norsk-utviklingshjelp-etter-1970.html>
- Fjeldstad, O.-H. (2014). Tax and Development: Donor Support to Strengthen Tax Systems in Developing Countries. *Public Administration and Development*, 34(3), 182–193. <https://doi.org/10.1002/pad.1676>
- Gedde-Dahl, S. (2013, May 16). *Norge vil kutte bistanden til Tanzania innen 2025*. [Norway will cut the aid to Tanzania by 2025]. Aftenposten. <https://www.aftenposten.no/norge/i/mR17v/norge-vil-kutte-bistanden-til-tanzania-innen-2025>
- Hattori, T. (2001). Reconceptualizing Foreign Aid. *Review of International Political Economy*, 8(4), 633–660. <https://doi.org/10.1080/09692290110077610>
- Hem, M., & Benjaminsen, G. (2023, March 28). Tanzania. In *Store norske leksikon*. <https://snl.no/.versionview/1883105>
- Holte, H. C. (2018, October 12). *Skattebistand virker, derfor økes innsatsen i flere utviklingsland*. [Tax aid works, therefore the efforts will be increased]. The Norwegian Tax Administration. <https://www.skatteetaten.no/en/presse/nyhetsrommet/skattebistand-virker/>
- International Monetary Fund. (2023). *Fiscal Monitor: On the Path to Policy Normalization*. IMF. <https://www.imf.org/en/Publications/FM/Issues/2023/04/03/fiscal-monitor-april-2023>

- Johannessen, F. E. (2020, November 2). *Skattestatens fremvekst*. [The emergence of the tax state]. Norgeshistorie. <https://www.norgeshistorie.no/kirkestat/1128-skattestatens-fremvekst.html>
- Leraand, D., & Benjaminsen, G. (2022a, January 27). Økonomi og næringsliv i Tanzania. [Economy and business in Tanzania]. In *Store norske leksikon*. <https://snl.no/.versionview/1551959>
- Leraand, D., & Benjaminsen, G. (2022b, January 27). Tanzanias historie. [Tanzanian history]. In *Store norske leksikon*. <https://snl.no/.versionview/1552921>
- Lie, E. (2020, November 3). *Oljen i norsk økonomi*. [The oil in the Norwegian economy]. Norgeshistorie. <https://www.norgeshistorie.no/oljealder-og-overflod/1909-oljen-i-norsk-okonomi.html>
- Lomøy, J. (2018, May 9). *Skatt er svaret*. [Tax is the answer]. NRK. <https://www.nrk.no/ytring/skatt-er-svaret-1.14039067>
- Makoye, K. (2020, February 12). *Norsk bekymring: Vil dreie bistand vekk fra staten i Tanzania*. [Norwegian concern: Will turn aid from the Tanzanian government]. <https://www.panoramanyheter.no/menneskerettigheter-styresett-tanzania/norsk-bekymring-vil-dreie-bistand-vekk-fra-staten-i-tanzania/162922>
- Marchant, N. (2021, April 23). *Foreign aid hit a record high last year. Here's what it means for the global pandemic recovery*. World Economic Forum. <https://www.weforum.org/agenda/2021/04/foreign-aid-2020-covid-19-oecd/>
- Matthews, S. (2004). Post-Development Theory and the Question of Alternatives: A View from Africa. *Third World Quarterly*, 25, 373–384. <https://doi.org/10.1080/0143659042000174860>
- Moore, M. (2008). Between coercion and contract: Competing narratives on taxation and governance. In D. Bräutigam, O.-H. Fjeldstad, & M. Moore (Eds.), *Taxation and*

State-Building in Developing Countries: Capacity and Consent (pp. 34–63).

Cambridge University Press.

Moyo, D. (2010). *Dead Aid: Why Aid is Not Working and How There is Another Way for Africa*. Penguin Books.

Norad. (n.d.-a). *Hvorfor er skatt viktig for utvikling i fattige land?* [Why are taxes important in poor countries?]. <https://www.norad.no/migrering/nyheterrunde2/hvorfor-er-skatt-viktig-for-utvikling-i-fattige-land/>

Norad. (n.d.-b). *Milepæler i norsk bistandsarbeid*. [Milestones in Norwegian aid-work].

Norad. Retrieved April 29, 2023, from <https://norad.no/om-norad/historie/milepaler-i-norsk-bistandsarbeid/>

Norad. (n.d.-c). *Tanzania*. Retrieved February 22, 2023, from

<https://resultater.norad.no/geografi/afrika/tanzania?show=bistand>

Norad. (2012). *Tax for Development*. Norad. <https://www.norad.no/globalassets/import-2162015-80434-am/www.norad.no-ny/filarkiv/vedlegg-til-publikasjoner/tax-for-development.pdf>

Norad. (2017a). *Norads resultatrapport 2017*. Norad.

https://www.norad.no/globalassets/publikasjoner/publikasjoner-2017/kunnskap-mot-fattigdom_kapasitetsutvikling-av-offentlig-sektor-i-utviklingsland.pdf

Norad. (2017b, November 22). *Skatterevisjon har gitt økte skatteinntekter i Tanzania*. [Tax audit resulted in increased tax revenue in Tanzania].

<https://resultater.norad.no/resultathistorie/skatterevisjon-har-gitt-oekte-skatteinntekter-i-tanzania>

Norad. (2018). *Kunnskapsbanken—Utvalgte resultater av norsk faglig samarbeid*. [Selected results from Norwegian professional cooperation]. Norad. <https://norad.no/om->

bistand/publikasjon/2018/kunnskapsbanken----utvalgte-resultater-av-norsk-faglig-samarbeid/

Norad. (2020a). *Tax for Development: Portfolio Strategy 2020-2025*. Norad.

https://www.norad.no/globalassets/publikasjoner/publikasjoner-2020/tax-for-development_strategy.pdf

Norad. (2020b, January 8). *Tax for Development*. Norad. <https://norad.no/en/front/the-knowledge-bank/programmes-in-the-knowledge-bank/tax-for-development/>

Norad. (2021). *Tax for development portfolio: Learning and results 2020-2021*. Norad. <https://norad.no/om-bistand/publikasjon/2021/tax-for-development-portfolio---learning-and-results-2020-2021/>

Olerud, K., Tjernshaugen, A., & Andersen, G. (2023, January 13). Bærekraftig utvikling. [Sustainable development]. In *Store norske leksikon*. <https://snl.no/.versionview/1730234>

Ostrom, E. (1990). *Governing the Commons: The Evolution of Institutions for Collective Action*. Cambridge University Press.

Ostrom, E. (1992). The Rudiments of a Theory of the Origins, Survival, and Performance of Common-Property Institutions. In D. Bromley (Ed.), *Making the Commons Work: Theory, Practice, and Policy* (pp. 293–318). ICS Press.

Overton, J., & Murray, W. E. (2021). *Aid and development*. Routledge.

Raworth, K. (2017). *Doughnut Economics: Seven Ways to Think Like a 21st-Century Economist*. Random House.

Schoch, M., Yonzan, N., Hill, R., & Lakner, C. (2022, November 30). *To end extreme poverty, getting back to pre-COVID-19 reduction rates is not enough*. World Bank Blogs. <https://blogs.worldbank.org/developmenttalk/end-extreme-poverty-getting-back-pre-covid-19-reduction-rates-not-enough>

- Scott, J. C. (1998). *Seeing Like a State: How Certain Schemes to Improve the Human Condition Have Failed*. Yale University Press.
- Therkildsen, O., & Bourgoignie, F. (2012). Continuity and Change in Tanzania's Ruling Coalition: Legacies, crises and weak productive capacity. *DIIS Working Paper, 06*.
https://www.files.ethz.ch/isn/146709/WP2012-06-Continuity-and-change-Tanzania_web.pdf
- United Nations. (2023, February 22). *Tanzania*. <https://www.fn.no/Land/tanzania>
- United Nations Association of Norway. (n.d.). *Tanzania*. Retrieved May 10, 2023, from <https://www.fn.no/Statistikk?country=347#group-by-letter>
- World Bank. (n.d.). *Net official development assistance received (current US\$)—Tanzania*. World Bank Open Data. Retrieved April 29, 2023, from <https://data.worldbank.org/indicator/DT.ODA.ODAT.CD?locations=TZ>
- World Population Review. (2023a). *Low-Income Countries 2023*. World Population Review. <https://worldpopulationreview.com/country-rankings/low-income-countries>
- World Population Review. (2023b). *Middle-Income Countries 2023*. World Population Review. <https://worldpopulationreview.com/country-rankings/middle-income-countries>



Norges miljø- og biovitenskapelige universitet
Noregs miljø- og biovitenskapelige universitet
Norwegian University of Life Sciences

Postboks 5003
NO-1432 Ås
Norway