Paying taxes and full citizenship

JENS STANISLAWSKI

TTIZENS wishing to reverse the trend of political and socio-economic decay in Bangladesh would have to mobilise resources several fronts. The Centre for Policy Dialogue (CPD) at a recent seminar suggested that raising internal revenue is indeed in the interest of the nation, and the interest of the GoB, which relies too heavily on foreign governments to finance expenditure at home. Speakers pointed out that selfreliance should be a central concern, as was well as accountability and credibility of government.

Donors, unconvinced that the GoB can or will carry out policy that is in the national interest, attach conditions to their support with the intention to realise what they consider is in the national, or perhaps "human" interest. But donors and the GoB do not always see eye-toeye, and the national interest is a domain of constant ideological conflict and contestation.

"As it should be!" says the advocate of liberal democracy. Conflict and contestation will generate an important dialogue, required for rationale in decision-making, as well as compromise, consensus and legitimate policy formulation.

But where is the voice of the citizen in this dialogue? As the CPD suggested, should not the dialogue be held between the citizens and their government, rather than between state and donor? What is the point of democracy if citizens do not voice their demands? Surely, in a democracy, the national interest is synonymous with the citizens' interests, and citizens should ideally want to be part of this dialogue.

So why don't citizens simply take charge, organise, and participate more actively in policy formulation? There are scores of them in Dhaka city alone -- they are the middle and upper classes. They are literate, capable, and opinionated. Why do they not seek representation, and hold their government to account? After all, it is also "their government" -- it says so in the constitution. They would perhaps be motivated to make a difference, when their hardearned incomes were taxed to pay for bad roads, schools without resources, and hospitals without

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That's how it should work, or at least, that's how democracy works in the West, where taxpayers as an interest group, play a central role in state-society interaction. Important to note here is that citizens in the West do in fact contribute a significant proportion of their income for public goods and services. In the OECD, taxation constitutes some 35 per cent of national income on average (compared to 8-10 per cent for Bangladesh).

More importantly, everyone who takes a salary is obliged to contribute a significant part of it, thereby constituting a common interest among taxpayers. The common interest generates a certain public awareness, which in turn provides relevance and context to public policy debate. What should the government do with our money? What can we expect in return for our

While CPD emphasised the need to raise revenue to gain further independence in policy formulation, there are other obvious benefits from raising taxes. To fight institutionalised corruption (and political bias in the civil service), salaries of public servants must be raised significantly because if an official cannot secure the future of himself and his dependants by his salary, he

(in)security.

motivate citizens to think as a community, to demand reforms that are in the interest of tax-paying citizens.

Securing one's own livelihood is a moral obligation that transcends any belief or norms system. To attract the most competent of professionals, desperately needed and contractually obliged to serve a citizenry in need, salaries must be brought in line with market rates -anything less will act as a standing invitation to inefficiency, rent seeking, and political bias.

More revenue is also needed to finance nationwide infrastructure projects such as water delivery, roads, electricity, and communication, without which economic growth and social development cannot realistically be expected to take place.

Aside from these obvious benefits, which can heal the crippled bureaucracy to become a true agent of development (for which purpose it was intended), there is a deeper meaning to argument for taxation -which I believe lies at the heart of the concept of modern citizenship. A closer inspection of the gover-

greater regional cooperation.

themselves to tragedy, and to facing

tragedy with limited media attention,

cash-strapped governments, few

local charities, and almost no

insurance. But traveling in India last

week I was struck by how different it is

this time. The interest, attention, and

coverage of the tsunami have been

all-consuming. The scale of this

calamity has shocked even those who

nance/citizenship model reveals that there is certain monetary dimension to citizenship which is rarely discussed and which requires illumination.

We can approach this issue by posing the following questions: Does a person really have rights if no organisation actually protects them? How can rights be said to exist without a source of funding, perpetuating the existence and protection of those rights? How will an untrained, uncoordinated, corrupt, politically biased and most importantly under funded organisation such as the police, juridical or civil service guarantee my rights to property, justice, education, opportunity, health, dignity, and life? (Again, I stress the issue of funding because any attempt at reform will be undermined unless public servants can secure their livelihood without having to diversify their sources of income by illegal means.)

For readers concerned with reality as opposed to theory, your answer will likely be negative. The reality of the modern state system

suggests that citizens must pay for their rights to be upheld by the state, obliged, as they are, by constitutional law -- the modern social contract. By law this obligation falls upon all, whether rich or poor, and by law, contractual obligation falls upon the state to protect citizens'

Taxation, the necessary evil, is a crucial element in the citizenship equation with far reaching political/economic

consequences for the state and society. And while taxation alone will not solve the problem of this country's political

economy, it will, at the minimum, raise the government capacity to live up to the social contract. Most importantly, it will

rights, whether rich or poor. This discussion necessarily implies that a law/rights based culture is linked to taxation. I believe this is true in because a) taxes enable the state with the capacity to deliver constitutional entitlements, and b) imposing taxes generates common interests among citizens, enabling them to think and act collectively, and c) taxes generate a certain awareness of the social contract, enabling tax-payers to think and act as citizens, rather than subjects of the state. The act of paying tax brings the citizen-to-state relationship a step closer towards the formal realm, and sets the stage for state accountability, in the legal contrac-

But how can low-income citizen be expected to carry the burden of informal, and without receipt. As such it does not carry the quality as an act of citizen contribution to the state or community.

The poor and low-income citizens would be better off paying taxes on their income, rather than on their consumption. Substituting regressive consumption tax for progressive income tax would not only be more equitable (and moral), but it would benefit society in that it would generate awareness of the common interest and people's role as citizens. Rather than debating the question of whether the poor can or should pay taxes, we can make the question bigger: Can the poor afford to remain subjects, as opposed to

In the status quo, the government as an agent of development, remains crippled without sufficient revenue required to deliver constitutional entitlements, and rights exist only for first-class citizens. Society remains without a culture of citizenship, unable to internalise the social contract, and unable to think and act as a community, largely unaware of rights and obligations vis-a-vis community and nation.

Taxation, the necessary evil, is a crucial element in the citizenship equation with far reaching political/economic consequences for the state and society. And while taxation alone will not solve the problem of this country's political economy, it will, at the minimum, raise the government capacity to live up to the social contract. Most importantly, it will motivate citizens to think as a community, to demand reforms that are in the interest of taxpaying citizens.

Jens Stanislawski is a Ph.D candidate at the University of Bath.



taxation? Is it moral to impose taxes

on them? In tackling these questions

we should bear in mind that the

poor already pay taxes on consump-

tion (VAT), from a moralistic stand-

point the least desirable with

regards to the poor. While consump-

tion tax is relatively easy to collect

and therefore widely collected, it is a

regressive tax, meaning that the

lower one's income, the higher one's

It is also the least desirable tax

with regards to the poor, because it

is "hidden" as few people in Ban-

gladesh seem aware of paying VAT

on a multitude of goods. Consump-

tion tax does not bring about

tax burden.

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বিজিএমইএ

Hope and the ruins



writes from Washington

N poor countries, natural disasters are not earthshattering news. It's not that people there don't value life deeply. But they have accustomed

> are hard to shock Thank goodness President Bush has now said the right things and promised that the United States would lead in the relief efforts. Whatever the reasons for his early silence and the initial offers of paltry aid, they were received here as part of the Bush administration's general arrogance. "They don't care about what the world says or what happens here," an Indian businessman said to me. A couple of newspapers have pointed out that the number who died on one

Now there are many possible responses. The United States actually has a defensible record on disaster

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relief (as opposed to aid for development). And an earthquake or tidal wave is quite different from a terror attack and ongoing threat from a global network. But I hope the Bush administration rises above these arguments and recognises it has a great opportunity here.

Asian countries have few sturdy mechanisms for joint action, compared with Europe and

North America, with their alphabet soup of transnational institutions from the EU to NATO

to the OSCE. This is not ideal for a continent filled with rising economic powers that have

historical animosities and border disputes. Last week's events could be a spur toward

The United States may be consumed by the war on terror, but development is Asia's daily fight. The tsunami hits it at this very basic level -- nature striking in places that cannot just rebuild and rebound. (US federal aid to Florida last year for its comparatively minor hurricanes totaled \$13 billion.) In local media, the tragedy is being reported entirely through this lens. Will the demands of relief and recovery overwhelm governments? Will a public-health crisis erupt? Can the hundreds of thousands of homeless rebuild? In other words, how does this crisis affect the effort to move people out of poverty and disease, which is the ever-present task of most governments in the

For its first term the Bush administration has been somewhat blind to this reality. I remember touring Asia right after Bush had attended an economic summit of Asian and Pacific states in 2003. I was struck by how his entire focus was on the threat of terrorism to the region, post 9/11 -- and how completely he misread his audience.

Take the three countries most strongly affected by the tsunami: Indonesia, Sri Lanka, and India. It's not that they don't understand the problem of terrorism. They have all dealt with it for decades. It's not that they don't have big political problems. They do. In fact, interestingly, the tsunami's greatest impact has been in three areas that have had secessionist movements against their countries: Aceh in Indonesia, the eastern parts of Sri Lanka and (a much smaller force) in Tamil Nadu in

This is not, however, the big picture for these countries. The big picture is that large numbers of people here still live on less than \$2 a day, that infant mortality and malnutrition are still at unconscionably high levels, that for large parts of the population, life is not that different than it was 200 years ago. This is the big picture. This is the war they are

And it is a big opportunity for President Bush. Even before the tsunami, most governments in the region had been trying to do something about these enormous difficulties, and had rid themselves of old dogmas -- socialism, protectionism -- that were crippling their chances. A practical attitude of problem-solving pervades Asia these days, and that makes it possible to look at these dismal conditions and believe that they can be

They could also use this tragedy to bring themselves closer. Asian countries have few sturdy mechanisms for joint action, compared with Europe and North America, with their alphabet soup of transnational institutions from the EU to NATO to the OSCE. This is not ideal for a continent filled with rising economic powers that have historical animosities and border disputes. Last week's events could be a spur toward greater regional cooperation. The United States, and all outside countries, should try to encourage aid through coordinated action both by donors and recipients, not least because it will make relief efforts more effective.

Washington will end up spending a great deal of money -- billions, says Colin Powell -- and making huge efforts. It should spend the money, make the efforts, but it should also recognise how to frame its involvement. Instead of squabbling with international organisations, disputing statistics and being dragged to the table, it should use this terrible tragedy as a way to signal to an evermore important part of the world that it understands what's going on here. If it can let countries know that on the challenge that obsesses them, the US is fully engaged, perhaps they will be more likely to return the favour.

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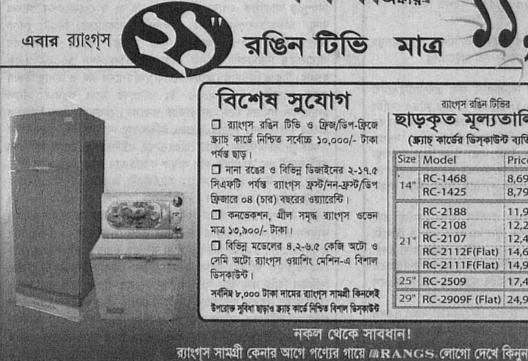
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