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## Talking Law in Times of Reform: Paradoxes of Legal Entitlement in Cameroon

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Based on ethnographic fieldwork carried out between 2003 and 2005, this article examines how legality is constructed in present-day Adamaoua Province, Cameroon. Focusing on an instance of a process locally referred to as *la concertation*, I analyze how state officials and cattle traders gather to discuss the practical fate of law. As a heightened moment of suspended enforcement, *la concertation* is productive for both officials, who work out the limits of their respective spheres of authority and imagine a trade based on business norms and practices that severely limit the scope of regulatory action, and traders, who manage to stave off the increased scrutiny that income tax law presupposes, while asserting their concern for the integrity and consistency of the law.

Were we all to be landed, without an issue or a remedy, in a condition on which [the tax on being absurd] would be generally levied?

Henry James, *The Sacred Fount*

“All our lives we have been cattle traders. Today we come to you. Help us! Don’t spoil your law (*ta wonnu loi ma*) but help us.” This is what the representative of the national association of cattle traders in Meiganga (Adamaoua Province, Cameroon) reports having told the head of the district tax center sometime in September 2004. This article ponders what such words tell us about citizens’ responses to administrative regulations and actions in contexts

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where remedies like formal administrative or judicial review are not readily available. The words' sense of urgency reminds us that the interests of this merchant from a rural town in northern Cameroon, as he has come to understand them, include not only paying as low taxes as possible but also being subject to a law that is internally consistent and has not discredited itself.

The immediate context of this encounter between a cattle trader and a tax official was a letter from the national general manager of taxes that had become public knowledge a few weeks earlier. The letter singles out cattle traders for their failure to fulfill their tax obligations and announces a series of new measures intended to enhance the revenue reliability of the cattle sector. This letter and the measures it announces constitute only a drop in the seas of reform that began to take shape in the mid-1990s and left few elements of the Cameroonian tax system untouched. The introduction of the principle of taxpayers' self-assessment (1995), a specific flat-rate tax for the informal sector (1995), a value-added tax (1999), a program restructuring the collection of taxes on the forestry sector (1999), performance-based management of the tax administration (2002), a unified personal income tax (2003), and a large taxpayers unit (2003) are some of the highlights of these changes. The features of reform in Cameroon, however, are not unlike those of other reforms undertaken in many other countries in Africa and beyond. As Fjeldstad and Moore (2008: 235) note,

To the worm's eye, tax reform is a continuous stream of small, technical modifications to law and procedure that reflect specific national circumstances, the lobbying of diverse local interest groups, and the continual efforts of public finance specialists to reconcile the competing objectives of governments' fiscal activities. The bird eye's view is very different: there are global patterns of tax reform. . . . [National tax systems'] family resemblances have become stronger over the past two or three decades. Most governments have participated in a genuinely global process of tax reform affecting rich and poor countries alike.

As far as sub-Saharan Africa is concerned, assessments of the potential of different policy and administrative recipes to increase revenue have dominated the massive literature on taxation (Gupta & Tareq 2008; Stotsky & WoldeMariam 1997; Tanzi & Pellechio 1997; von Soest 2007). Although the broader contour of reforms such as the ones attempted in Cameroon have also been explored (Bolnick 2004; Bräutigam, Fjeldstad, & Moore 2008; Chambas 2005; Guyer 1992; Moran 2001; Raffinot 2001), calls to revive a broadly conceived Schumpeterian fiscal history (Daunton 2001) and sociology (Martin, Mehrotra, & Prasad 2009) still need to bear

fruit in the subcontinent.<sup>1</sup> One of the many tasks that the proponents of such a fiscal history and sociology set for themselves would seemingly involve an exploration of how “the more sophisticated non-coercive tax technologies,” which are being introduced by new tax law in sub-Saharan Africa and require “detailed knowledge and information about citizens,” are being deployed on the ground (Therkildsen 2001: 119).

Tax law and taxation, however, are only the incidental thematic confines of the following pages. Their main analytical thrust is to illuminate how legalities (and illegalities) are being constructed today in countries where the majesty of the formal legal system cannot be taken for granted (Comaroff & Comaroff 2006). Insights into the complexity of these processes can be gained through a close look at specific social arenas such as the one I consider in the following pages. Ewick and Silbey’s (1998: 22) definition of legality as “meanings, sources of authority, and cultural practices that are commonly recognized as legal, regardless of who employs them or for what ends” offers a useful point of departure. It allows me to approach productively a type of legal process, locally phrased as *la concertation*, which I documented during fieldwork in Cameroon and for which there is seemingly no space in conventional discussions of administrative law and justice in sub-Saharan Africa. Through this analytical lens, the shapes that law takes over the course of a series of encounters and interactions results, to borrow Chanock’s (2001: xii) words, not so much from an “authoritative rule-producing voice” as from “a multiplicity of voices and dialogues both within and outside the state.”

The broader conception of legality that derives from these analytical insights, however, is largely absent from current arguments over the rule of law in Cameroon. The prevailing framework of such debates has been the “governance agenda” that emerged out of the “critical engagement” between the Cameroonian government and its international partners during the second half of the 1990s (World Bank 2001). The agenda’s programmatic formulation is to be found in an overarching National Governance Programme (NGP) in which rule of law occupies a prominent place. Advocates of such initiatives on a global scale, like the United Nations Development Programme (UNDP), have played a key role in the conception of Cameroon’s NGP, which so far has known two phases (2000 to 2004 and 2006 to 2010). It is hardly insignificant that the numerous actions envisaged by the NGP concerning the reform of the state administration and the judiciary, which have

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<sup>1</sup> Martin, Mehrotra, and Prasad’s edited volume includes only a contribution dealing with Africa exclusively (Kiser & Sacks 2009). This piece, largely concerned with revenue maximization, boils down to little more than a plea for exploring formulas to privatize tax administration across the continent.

been closely monitored by the World Bank and the International Monetary Fund (Charlier & N'Cho-Oguie 2009), have little bearing on the sort of legal encounters grouped under the mantle of *la concertation*. To mention only one example that has poignant relevance for the case I analyze, the mission and prerogatives of governors, prefects, and subprefects, who, as I show, have a decisive influence on the practical fate of law in Cameroon, are to this day regulated by a decree dating from the one-party era.

Furthermore, the fact that nonstate actors, like the cattle traders who have a protagonist role in these ethnographic materials, take part in (and lend their voices to) the dialogues through which legality is constructed confronts us with what Sally Engle Merry (1990: 2–3) calls the paradox of legal entitlement. To accept the government's invitation (or, as in the present case study, to propitiate such an invitation) to discuss the practical effects of legal provisions and administrative decisions is not exempt from risks. As we will see, *la concertation* in Cameroon can both empower citizens who participate in it and subject them to tighter administrative (and political) control.

The dialogues through which legality is constructed certainly do not take place in a void; these dialogues have their histories. In Cameroon this history is one in which the wide gulf between the ambitions of the colonial and postcolonial states and their capacities of enforcement is only too apparent. For Cameroonians, it has become a truism that, irrespective of its merits, written law is often issued in order not to be implemented. Accordingly, breaching the law is experienced as routine in many domains of economic and social life. In contexts such as this one, the principle of "suspended punishment," an outgrowth of Alena Ledeneva's (1998, 2006) work on Soviet and post-Soviet economy and politics, aptly captures some of the dynamics at play. As we will see, *la concertation* presents itself as a heightened moment of suspended enforcement.

The following pages also draw insights from the work of Erik Larson (2004) and Steven Pierce (2005). Larson compares how the significance of stock exchange regulations is specified through institutionalized practices in Ghana and Fiji. He does this in a persuasive attempt to distill a theoretical synthesis between neo-institutionalist theories, which approach regulation as part of the process of constructing social fields of action, and works on legal consciousness that question the tendencies to take compliance as a given and individuals as the sole focus of research. The public encounter between cattle traders and state officials that I discuss in this article offers a vivid illustration of how law is constructed within the very field that it regulates (Larson 2004: 763). Steven Pierce's work on the regulation of land tenure in Kano (present-day Nigeria) under British indirect rule is equally suggestive for my

purposes here. As Pierce shows, tax law depended on a constantly renewed sociological effort to apprehend local land use and regulation that, on closer inspection, reveals itself as a product of the legal imagination. Similarly, I suggest that officials' efforts to reassemble cattle-trading norms and practices, for their benefit and that of a group of conspicuously silent traders, produce an imagined trade that justifies peculiar patterns of law enforcement.

I present my argument in four sections. First, I sketch a genealogy of what Cameroonians today call *la concertation* and introduce readers to my case study by providing background information. The second section discusses *la concertation* as a moment of suspended enforcement and its role in mediating conflicts among competing government officials in ways that both question and re-create the state as a unified subject. I then go on to explore the potential and limits of *la concertation* as a platform to engage the law critically. In the final section, I examine the process whereby cattle trade is reconstructed discursively so as to impose severe constraints on how far law enforcement can go.

My analysis draws from a research project that documented the lives and activities of business owners based in Adamaoua Province, Cameroon, during 16 months of fieldwork. I conducted research in French and Fulfulde (the local vehicular language) in critical public spaces as diverse as cattle markets, railway cargo warehouses, and ministry offices. My data includes the responses of 98 business owners to a questionnaire. I also interviewed numerous officials working in different governmental agencies at the local, provincial, and national levels.

## Genealogy and Context of *la Concertation*

It was around midday of an otherwise uneventful day at Ngaoundéré's municipal office. Ngaoundéré is the political and administrative center of Adamaoua, one of Cameroon's three northern provinces. Comprising 64,792 square kilometers of mostly humid savanna plateau, Adamaoua hosts a largely rural multiethnic society of close to 700,000 people, whose livelihoods rely heavily on cattle, agriculture, and road transport. For everyone waiting for the arrival of the Vina District prefect, who, following local etiquette, showed up an hour late, there was little doubt as to what had gathered us all there. A letter written about a month earlier under the heading "Transport and taxation of cattle trade" was on everyone's lips. Signed by the all-powerful *directeur général des impôts* (DGI, general manager of taxes) on August 10, 2004, the letter is addressed to the managing director of Camrail, the railway company. The letter reads,

The transport of cattle from the north to the south of Cameroon by Camrail's cargo trains has always had a positive impact in our country's economy. In spite of this, cattle traders, in their capacity as main actors in this activity, have increasingly resorted to bypassing tax authorities, disowning their duty to contribute to the funding of public spending. In order to subject this sector to proper control and to further increase state revenue reliability in this domain, I am honored to request from your station managers . . . to require traders to produce the following documents before loading your trains with any cattle: official verification of their place of business, valid business license, and certificate of tax payment issued in the last three months. In addition, I will expect that station managers report every month to the chief of the respective local tax centers on the head of cattle shipped on your trains per trader.

As noted earlier, the measures that the letter announces were not isolated decisions but small pieces in the broader puzzle of nationwide reforms that targeted the country's tax policies and administration. Indeed, the DGI had built for himself a reputation as a staunch reformer, and his appointment as national minister of finance a few months later seemed to confirm this reputation.<sup>2</sup> Measures such as these were also a response to pressures from the International Monetary Fund and the World Bank requiring that the authorities enlarge the taxpayer pool and intensify controls and audits to improve nonoil revenue figures. Indeed, both the verification of the place of business through a *plan de localisation* (location map) and the requirement of recently issued certificates of tax payment are formalities introduced by the new tax law to ensure an increase in the number of taxpayers and their regular filing of tax forms. When interviewed, local officials confirmed that targeting the cattle economy, which they considered largely undertaxed, was one of the tax administration's main priorities in Adamaoua Province.

This new, tougher stance toward the cattle economy was at the root of the exercise in *la concertation* that I consider here. Before going any further, however, let me briefly discuss the genealogy of the notion itself. In France, *la concertation* is an administrative formula that enjoys wide currency. It is seen as a way of exploring participatory forms of government in a democracy in which the risk

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<sup>2</sup> In 2006, Polycarpe Abah Abah received *The Banker* magazine's award for Africa's Finance Minister of the Year. The magazine had praised him for "giving teeth to the government's promise to crack down on corruption and inefficiency" (*The Banker*, April 1, 2005). His mercurial career came to a halt in September 2007, when he did not survive a cabinet reshuffling. The comment of a senior official at the DGI captures a widely held reading of his demise: "Abah Abah had plenty of elbow room. . . . Under him, the image of tax officials deteriorated considerably. People saw them grow rich at the expense of taxpayers" (*Le Messager*, October 4, 2007). His fall from grace was further confirmed when he was arrested on corruption charges on April 1, 2008.

of a widening gap between policies designed by technocrats and the felt needs of citizens is only too obvious.<sup>3</sup> The first legal texts that explicitly invoke this formula date to the creation of the *zones d'aménagement concerté* (participatory urban planning zones) in 1967 (Law 1967/1253 of December 30, 1967). La concertation has prospered considerably since, and today it is especially prominent in the sphere of municipal administration. Law 2002/276 of February 27, 2002, for example, invokes la concertation as one of the pillars of the so-called *démocratie de proximité* (local democracy).

In spite of this apparent success, la concertation has been the object of sustained controversy. The optimism of its early proponents (Bloch-Lainé 1964) soon gave way to a diagnostic of failure (Grémion 1974). In this regard, la concertation is not unlike its Anglophone equivalent, the "citizen participation" that was promoted in the mid-1960s as an all-purpose remedy for social ills in the United States and the United Kingdom (Arnstein 1969). A recent overview of the role of la concertation in French administrative law, for example, attempts to capture its broad semantic range in the following enumeration: "Information, pedagogy, participation, manipulation, appropriation, sharing schemes, representation, consultation, co-production . . ." (Anonymous 2006: 12). The divergent connotations implied by the notion reflect differing assessments by its practitioners, be they professional or lay, experienced or occasional. For all the emphasis on generating synergies, building consensus, and creating a common vision, la concertation often fails to live up to its promises.

More striking than the disappointment la concertation has generated and the criticism it has attracted, perhaps, is the versatility of this administrative tool. While legal texts specifically regulate its place in the administrative decision-making process and its modes of exercise within privileged domains, such as urban planning, the reach of la concertation far exceeds these narrow boundaries. It is a label tagged to a domain of fluid engagement between government officials and citizens. Under the umbrella of la concertation, they can exchange information, impressions, and ideas with the knowledge that these are not going to be subject to the strictures of administrative acts<sup>4</sup> that characterize many

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<sup>3</sup> Unlike the obsolete English sense of concertation, which evokes controversy (the synonyms suggested in the Oxford English Dictionary are *contention* and *disputation*), in contemporary French the predominant emphasis is the opposite: the reaching of a shared consensus.

<sup>4</sup> Drawing from French administrative law theory, Cameroonian law relies on the notion of an administrative act. For a claim of administrative abuse to be justiciable, the action in question has to constitute a formal act carried out under legal governmental authority. For a discussion of the impact of the French legal tradition on Cameroonian administrative law, see Sindjoun (1993).



civil-law systems. When used to refer to these hardly patterned exchanges, it can be thought of as a presiding idea rather than an administrative genre. It is la concertation in this wider sense that is of concern in this article.

In Cameroon, the long era of the one-party rule (1966 to 1990) was not a fertile ground for the sort of citizen involvement that la concertation presupposes. There, as in most Francophone Africa, talk of la concertation gained real currency only in the era of multiparty politics. It was also intimately tied to the dominance of the idea of participation in international development.<sup>5</sup> In Cameroon today, the need for la concertation is proclaimed in all domains of governmental action at many an occasion of perceived conflict on the horizon. Legal texts have certainly incorporated la concertation into the repertoire of administrative instruments, but the crucial point is that la concertation today exceeds the narrow parameters of formal law.<sup>6</sup> Furthermore, a cursory look at the recent profusion of examples shows that la concertation is not a process restricted to dyadic interactions between citizens and state officials but may refer to a variety of complex entanglements involving leaders of trade unions, members of civic associations, representatives of the central government and local authorities, officials from different ministries, government advisers and consultants, and representatives of international financial organizations.

The example I consider in this article escapes any direct international inducement and falls within the type of local renegotiation of measures decided by the central government. Although its nominal addressee was the railway company, the DGI's letter soon became known to Adamaoua's cattle traders, many of whom felt it

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<sup>5</sup> Arturo Escobar (2008: 190) offers a recent example of how the Spanish equivalent, *concertación*, is used in Colombia's Pacific region within the framework of development programs for the conservation of biodiversity: "More than simply negotiation, *concertación* involved a sense of thorough discussion of clearly conflicting interests with the aim of reaching a jointly agreed upon formula."

<sup>6</sup> For an example of legal texts using the term, see Ordinance 130/CAB/PM of October 6, 2006, which creates a concertation committee for the implementation of decentralization. To name only a few recent examples of the prominence of la concertation in public discourse, a 20-million-euro European Union-funded program for urban renewal creates Local Committees for Concertation in five Cameroonian cities, so that municipalities, local officials from relevant ministries, and "civil society organizations" can work together to improve "local governance" (Bourjeois 2004); the Cameroonian Federation of Transport Unions (CGSTC) complains that the government excludes them from "meetings and other channels of concertation" (*Mutations*, October 8, 2009); the escalation of conflicts at the municipal level between popularly elected mayors and "governmental delegates," who are appointed by the president of the republic, is managed through a series of seminars that will open up a phase of "permanent concertation" (*Cameroon Tribune*, July 13, 2009); and the president of the Commission on Tax Reform admits having been instructed by the minister of finance to "multiply les concertations" with International Monetary Fund and World Bank experts (*La Nouvelle Expression*, July 12, 2007).



was really addressed to them by proxy. A few decided to redouble their zeal in avoiding occasions of potential contact with the tax authorities (to the point of suspending their cattle shipments by train for several weeks in a couple of cases). They chose to wait and see, while keeping as low a profile as possible. The large majority, however, saw the letter as a wake-up call. They could not afford to let the DGI's characterization of traders as antisocial tax evaders go unchallenged. They subscribed to the idea of using the letter as an opportunity to make claims to which they felt entitled, despite the general awareness that this choice may expose them to more rigorous controls.

Let us take a step back and examine the range of possibilities they had ahead of them. Hurrying to the district tax center to regularize their situation did not seem advisable. For them to provide a location map for verification of their business premises (their homes in most cases) was not particularly burdensome, but the payment of annual licenses and income tax arrears for several years would have been harder to swallow—particularly because it was unlikely to free them from the unofficial payments that tax officials, who operate on the assumption of the traders' underreporting and are often ready to take personal advantage of their positions, would have required. Neither would this course of action have made the authorities take the cattle traders' grievances concerning taxation seriously.

How could they then go about their challenge against the tax authorities? Outright refusal to comply with the requirements imposed on cattle shipments, including the payment of tax advances, was not an option. The railway company would simply not agree to transport their cattle on such terms. Boycotting the railway as a means of transport for their cattle (as well as the tax payments attached to it) in protest against the new measures represented a financial sacrifice few of them were in a position to take. Administrative and judicial remedies that might have been available to counter the authorities' actions and regulations were equally implausible. It is not only that the traders' failure to show themselves as being law-compliant would disarm them in such adjudicatory venues—one of the dimensions of the principle of suspended enforcement. More important, with few exceptions, judicial review in the sphere of administrative law in general and tax law in particular remains irrelevant in Cameroon. The statute that created the provincial administrative courts across the country in 2006, for example, postponed their effective establishment to the time when it befits "the needs and means of the State" (Law 96/22 of December 29, 2006, art. 119). Until that day, the only administrative court in the country is the Administrative Chamber of the Supreme Court in Yaoundé. An inside critic,

owing to his status of civil servant, has recently accounted for the insignificance of judicial review as regards tax law by evenly distributing the blame between who he characterizes as timid and experience-lacking judges and pusillanimous taxpayers (Evina Obam 2005: 14). Within this narrow realm of possibilities, la concertation emerged as an attractive option.

A week after the letter became public knowledge, the Vina District chapter of the Association Nationale de Commerçants à Bétail de Cameroun (ANCBC), the dominant professional association, held an unusually well-attended meeting in anticipation of foreseeable events. Different courses of action were discussed. After this preparatory meeting, the ANCBC president informed the Vina prefect about the DGI's letter. The prefect, who was unaware of its existence until that point, could not turn a deaf ear to a potential confrontation between the tax authorities and the traders from his district who supplied beef to the country's main urban centers. Yet, because the correspondence had deliberately excluded him, he had to operate behind the scenes. Having been trained in the overzealous formalism of the Cameroonian administrative system, the prefect asked the president to furnish him with a written justification to intervene—and hence save face. The president obliged and sent him an official letter, warning him about the disruptive effects that the tax administration's initiative was likely to have on the flow of cattle to the south.

Who were these traders actively seizing the opportunity to set la concertation in motion? Since the colonial era, a nationwide network of delegates representing the main trading groups in the country had served as a transmission belt between the state and cattle traders (Froelich 1954; Lacrouts & Sarniguet 1965). This structure of representation was not formalized until 1990, when the leaders of what later, in 1993, became the ANCBC agreed to put in place a self-regulating mechanism that would stop excess supplies from reaching southern markets and therefore prevent sharp fluctuation in prices.<sup>7</sup> Due largely to existing patterns of market infrastructure and organization, access to the knowledge and experience, the social relationships, and the financial capital required to succeed in cattle trade is severely restricted. In Adamaoua, only Muslim men who enjoy both strong bonds to

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<sup>7</sup> The dates of these institutional events are significant: 1990 was the year when the Cameroonian regime decided to restore freedom of association (Law 90/53 of December 19, 1990). Although the ANCBC was created with the ambition of universal inclusiveness, conflicts over the system of trading quotas resulted in a serious internal crisis. In the Vina District, a dissenting faction within the association created a splinter group in 1995 under the name of Eleveurs et Commerçants à Bétail de Cameroun (ELCOBCAM, Cameroon's Cattle Farmers and Traders). During the 2004 process of concertation ANCBC and ELCOBCAM presented a united front.

rural areas where cattle are raised and good commercial contacts in southern markets are in a position to succeed (Boutrais 1994, 2001). Some of them are employers, and some are self-employed. Others work in partnerships, pooling capital and labor. Although the article refers to them consistently as cattle traders and this is the occupational identity that they themselves privilege, for the majority, this is only one among several lines of activity. Many are also farmers with variable livestock holdings, and some have butcheries in southern urban centers. Road transport, be it of goods or of passengers, is another common side investment.

The immediate backstage developments that preceded the concertation had considerable weight on its dynamics. Part of the interaction that took place was the public product of other private conversations (cf. Moore 1995: 29). These conversations certainly dictated how the prefect framed the meeting in his opening remarks. He made a point of obviating any direct reference to the DGI's letter in his initial speech. Instead, he produced another letter, the one that the ANCBC president had written at his request, and proceeded to read it aloud for the benefit of the audience. Then he invited the traders to make their case. Acting as the traders' spokesman, the ANCBC president rose to the occasion and asserted their commitment to pay taxes. The explanation for the decline in cattle-related state revenue, he said, should be sought in a reduction of cattle flows from Adamaoua to the country's main urban centers in the south: "There is no spirit of tax avoidance. It is simply that many traders have incurred in losses and as a result have scaled down their operations in Yaoundé and Douala" (Chamber of Commerce Provincial Archives 2004b). Following this brief first statement from the traders' side, the prefect ceremoniously took the DGI's letter out of a folder and went ahead to read it. Only then did he finally give the *chef de centre d'impôts* (CCI, head of the district tax center) a chance to speak.

The distribution of turns to speak reflected to what extent the prefect sanctioned the traders' initiative in response to the unilateral measures that the tax administration had adopted. In this regard, although the agenda for the rest of the meeting was primarily set by the traders' spokesman and the CCI, as well as by brief but decisive remarks from the Ministry of Livestock, Fisheries, and Animal Industries (MINEPIA) provincial delegate, the prefect retained his protagonist role throughout. He set himself up as the guarantor of the spirit of the concertation: "I've told you right from the start that this is a working session, a concertation. There's a problem, we discuss, we find solutions together." Such reminders surfaced in his words every now and then. He strove

to maintain a sense of balance and evenhandedness befitting his role. He combined encouragement and understanding toward traders with intimations of the harsh treatment that could await them if they did not comply with regulations. As far as the tax authorities were concerned, the prefect's sympathy for their attempt at more rigorous enforcement was matched by his lack of patience with their reticence to quantify the decrease in tax revenue at issue. As he put it at one point, "If the tax authorities had provided us with figures, this would have helped us understand. Tax revenues have fallen. Yes, OK. But to what extent?" Remarks such as this one resulted in a markedly defensive attitude on the part of the CCI, who at times could not hide his frustration at the way the tables had been turned. After a particularly heated exchange, he admitted disbelief at how the latest effort to clamp down on tax evasion in the cattle trade had led to a meeting focused on the traders' grievances against the dysfunctions of the tax system.

### **La Concertation as a Multifaceted Accomplishment**

The previous section has underscored how la concertation took place as a remedy to unilateral administrative measures. If the DGI's letter announced the tax administration's new, tougher stance toward cattle traders, la concertation came as a second moment in which both parties, through the mediating offices of other state representatives, could work out a mutually acceptable agreement. In what follows, I propose four analytical dimensions that advance a deeper understanding of what is at stake in such processes. I argue that la concertation is a moment of suspended enforcement, a moment of accommodation among competing government bureaucrats, a moment for a critique of the law, and a moment for the discursive reconstruction of particular social fields.

The first dimension is suggested by the prefect's remarks when he approached me after the meeting. He prefaced a question about my impressions with the following observation: "You see, this is what democracy means for us now at the local level. Times have changed. In the period of the one party, you would not have seen anything like this." The prefect was calling my attention to a longer history of state-society relations in light of which la concertation appeared as a remarkable improvement. In the not-too-distant past, had cattle traders in Adamaoua decided to approach the state administration, what faces would they have encountered? Colonial *chefs de subdivision*, for example, exercised with almost full discretion the administrative and judicial powers that the *indigénat*

afforded them.<sup>8</sup> Prefects and subprefects during the first three decades of independence embodied the paternalistic authoritarianism of a thinly spread administration, of which Peter Geschiere (1982: 223–227) and Philip Burnham (1996: 103–105) offer particularly vivid ethnographic portrayals. In the first two decades after independence, Adamaoua was a district within the vast North Province and had only a prefect and five subprefects. The local ministerial offices, including those of the Ministry of the Economy and Finance (MINEFI), which was in charge of tax collection, had no presence outside the district center, Ngaoundéré. In 1983, Adamaoua became a province and the grid of both territorial and tax administration became denser. Indeed, throughout the meeting, the prefect had emphasized (and taken a certain pride in) his representing a state that, having left behind an era during which it saw Cameroonians as a *peuple-enfant* (child-people) to be guided and disciplined (Bayart 1985: 216), now listens to its citizens and is open to dialogued solutions to their problems. This view is largely consistent with that of the French proponents of *la concertation* in the 1960s, who conceived it as a more democratic alternative to an earlier paradigm of state-citizen relationships—that of *la tutelle*, in which the state administration was seen as a trustee or guardian (Grémion 1974).

However, the prefect's self-serving take on how public authority in Cameroon has changed from the time of the one-party regime to the present era of multiparty politics is not exempt from ambivalence. The same gesture that asserts *la concertation* as the choice of a democratic state that willingly suspends its right to repressive action acknowledges such a right. The prefect himself made this clear early on, when, after reading the DGI's letter to those in the audience, he outlined the view of *la concertation* as an alternative to sanctions and penalties: "If there has been [tax] evasion, we will take measures. . . . But since we are now in a framework of *concertation*, let us listen to what the different parties have to say." At the conclusion of the meeting, he highlighted this same point in addressing the traders: "You want to work and earn your share. The state, in turn, would like to collect taxes. It is difficult. And you understand that if force is required, things can turn ugly." These veiled threats are a common rhetorical option in interactions between officials and citizens in Adamaoua. In fact, only six months earlier the ANCBC had invited the *chef provincial des impôts* (provincial head of taxes) to be one of several guest speakers at a seminar

<sup>8</sup> The *indigénat* was a set of rules and infractions that permitted French colonial officials to impose fines and even short prison terms on *indigènes* (natives who had not been granted citizen rights—i.e., the immense majority of Cameroonians). As in other French colonial territories (Cohen 1971), in Cameroon it was a formidable weapon in the hands of local administrators (Le Vine 1964: 99–104).

on the modernization of the cattle trading profession. After a review of the different tax rules and regulations to which traders were subject, he had warned that they had better “start paying taxes before things get serious”<sup>9</sup> (Chamber of Commerce Provincial Archives 2004a). The DGI’s letter gave such words a new, more consequential resonance.

In contexts where what Alena Ledeneva (1998: 77–79) calls the principle of suspended punishment holds sway, the dangers of enforcement are only too real. In Adamaoua Province, to be normally socialized in the cattle-trading profession does not entail appearing law compliant (cf. Silbey 2005: 331). These cattle traders operate in an economic environment in which everyone is bound to disregard at least some of the existing formal rules—hence their concerns. Ledeneva’s (2006) most recent work on Russia and Ukraine in the post-Soviet era, a period similarly marked by the intensity of legal reform, shows how in such circumstances punishment for rule violation is bound to occur selectively on the basis of extralegal criteria. These are situations in which changes in the law “. . . can have only limited effect. This is partly because efforts from the top are difficult to sustain, and partly because any change in the formal rules introduces, and is perceived as, yet another constraint to be dealt with informally” (Ledeneva 2006: 13–14). Although I find Ledeneva’s arguments well founded, her word choice is unfortunate, since it unduly privileges punishment over other legal effects. I would therefore prefer to speak of suspended enforcement.

In the case at hand, the most ostensible goal of *la concertation* is to gradually push cattle traders toward increased compliance with the law, while temporarily renouncing a repressive stance toward them. An analysis that fails to go beyond this, however, is set to fall prey to the dichotomies that dominate many studies of state-business relations and state-society relations more generally. The scope of what can be accomplished through *la concertation* is certainly broader. It is also a moment of accommodation among competing government authorities. The traders know this only too well and, in this light, their role in orchestrating *la concertation* appears less paradoxical. They are aware that in the task of reining in an excessively ambitious tax administration they can recruit the prefect and the local representatives of MINEPIA as temporary allies. The meeting furnished ample evidence of this.

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<sup>9</sup> As becomes apparent in the pages that follow, the provincial head of taxes was misrepresenting the situation. It was not so much a matter of not paying taxes as of not paying them fully and/or paying them in ways that frustrated some of the tax reforms’ goals, such as identifying individual taxpayers and locating them spatially.

Far from being a moment for public officials to present a united front, la concertation instead morphed into an opportunity for settling scores. Reprimand, when not outright attack, was often the mode of address used by the prefect and the MINEPIA delegate toward the CCI. They took the opportunity to vent a few old, and seemingly recurrent, grudges. The MINEPIA provincial delegate made his reproaches public as soon as he was invited to speak. He reminded everyone present how the tax administration, as a matter of course, unfairly accused MINEPIA of stoking up farmers' and traders' *incivisme* (uncivil behavior).<sup>10</sup> To the embarrassed silence of the CCI, he admitted, "Frankly, I was perplexed to find out that the measures contained in the [DGI's] letter were taken without us being informed. I must say, however, that we are already used to this kind of practice on their part." Once more, he noted, the tax authorities had shown a complete disregard for the role of MINEPIA, "which, as you all know, is held responsible for anything involving cattle." Interestingly, the Vina cattle traders spoke with one voice throughout the meeting. Their internal conflicts were thus omitted almost completely. In fact, a sizable minority opposed the ANCBC long-term project of "professionalization" of the trade, which, many thought, would bring about tighter controls by the authorities.

For the prefect, as noted, the refusal of the tax authorities to provide revenue figures was a source of particular frustration. "If the calculations are flawed to begin with, nothing can be done. Nothing can be done!" he told the CCI at one point, seemingly overwhelmed by the intractability of the problems at hand. Yet, he reserved his stronger words for the end.

It was no accident that the prefect concluded the meeting with an unequivocal assertion of his authority: "The prefect has to be briefed. The prefect is your boss [of the CCI]. If it concerns my district, I have to be called upon. The prefect is he around whom everyone and everything [in the district] must revolve." Not for nothing have governors, prefects, and subprefects been called *chefs de terre* (chiefs of the soil) in Cameroon since early independence (Nkou Mvondo 2002: 374). While betraying his irritation at the DGI's disregard for his role, the prefect's words closely refer to the vigorous terms in which a 1978 decree, still very much in force, defines prefects' "permanent mission of information and coordination in economic and social matters." Specifically, prefects are entrusted with "watching over law and order and the enforcement

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<sup>10</sup> Since the 1990s, the Cameroonian government has used the label of *incivisme fiscal* to stigmatize those who fail to pay taxes as bad citizens. The phrase, translated as "fiscal disobedience," occupies a central place in Janet Roitman's work on economic regulation in northern Cameroon (Roitman 2005).



of statutes, regulations and government decisions” (Decree 78/485 of 9 November 1978, art. 29).<sup>11</sup> The comment of a trader over the course of a group conversation in a cattle market a couple of weeks later is revealing of how broadly the outweighing influence of prefects (and the legal texts that prescribe it) is taken for granted: “[The tax authorities] send a letter without bothering to consult the chef de terre? It’s not normal! Don’t they know that before taking controversial decisions they need to secure his support?”

This aspect of *la concertation* is a salutary reminder of the patchiness of public authority in regions and domains of activity where uncoordinated state action is pervasive. Moments for direct interaction between the prefect, who is the representative of unified governmental action at the district level, and officials in the governmental agencies in charge of cattle and taxes are few and far between. The meeting allowed them to work out the limits of their respective authority. In the following section, I explore the third proposed dimension of *la concertation*: its productivity as a moment for criticizing the law.

## Talking Tax Law

ANCBC PRESIDENT: It is the government that has tackled this issue outside the law. The tax advance is set at 1 percent of our turnover, but we pay 1 percent of sales not yet made.

TRADER IN THE AUDIENCE: Indeed!

ANCBC PRESIDENT: We have accepted a situation in which we are being taxed on our stock, whether we sell it or not. We have been paying for our stock!

PREFECT: But surely the tax advance is lawful. It is the law. . . .

CCI: It is the law that establishes . . .

ANCBC PRESIDENT: Yes, it is the law [that establishes the advance], but it is a percentage of actual sales.

PREFECT: Ah! OK.

ANCBC PRESIDENT: It is once I have sold cattle that I should pay an advance. It is not an advance based on my unsold stock. [Consider] the owners of a store; the tax authorities do not go and tell them to pay taxes on the stock they had and burnt on a fire. . . .

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<sup>11</sup> The decree further establishes that “duplicates of correspondence addressed by members of government to district representatives of their ministries must be sent to prefects” (art. 31.1) and that “the heads of ministerial delegations in the district . . . must keep the prefect informed of all important issues within their purview” (art. 31.4). It is worth noting in passing that the fact that the law invariably refers to prefects using the masculine pronoun has a harsh sociological correlate. In Cameroon, women have so far made it only to the rank of subprefect—and this breakthrough only took place as recently as 2006 (Mouich 2007). Numerous authors have singled out the “territorial administration” (governors, prefects, and subprefects) as the most powerful branch of the Cameroon state bureaucracy (Ngayap 1983: 185 ff; Bayart 1985: 216; Burnham 1996: 38–39; Saïbou Issa 2009).

PREFECT: According to the law, when is it that the advance should be paid?

CCI: After the sale takes place.

PREFECT: Therein lies the problem.

This dialogue offers an illustration of the ways in which la concertation allows for the law to become an object of commentary and criticism. Two legal texts in particular focused the attention of participants. First, article 21 of Cameroon's general tax code establishes the duty of incorporated businesses to pay advances on income tax and sets these advances at 1 percent of their *chiffre d'affaires réalisé* (sales). Second, Adamaoua's *arrêté provincial* no. 45 of September 17, 1999, establishes the obligation to pay advances on income tax when shipping cattle by train and sets these advances at 1 percent of the shipment's nominal value (150,000 CFA francs per head). Whereas the tax code consists of a collection of statutes voted on in the parliament, an *arrêté provincial* is a bylaw or ordinance made by a (government-appointed) provincial governor. Whereas the scope of the tax code is nationwide, the enforcement of the 1999 ordinance is limited to the provincial level. This particular ordinance has no analogue in any other province. The implication is that cattle sent to the south from railway stations in provinces other than Adamaoua, as well as cattle transactions in Adamaoua that avoid the railway, fall outside the reach of the ordinance.

In the excerpted passage, the prefect was trying to grapple with the conclusion that followed from the ANCBC president's argument: that the tax advance established in the 1999 ordinance was unlawful, because its amount was determined on the basis of commercial stock instead of on the basis of sales. It is worth mentioning in passing that this was not simply the traders' idiosyncratic interpretation but was widely shared. A senior tax official working in the national capital, for example, confided to me, "The [tax] advance is not legal. The law does not say anywhere that such an advance should be paid" (interview, Yaoundé, August 14, 2005). The issue of the ordinance's lawfulness was only one among several bones of contention, such as the verification of place of business and the certificates of tax payment mentioned in the DGI's letter, yet it aptly exemplifies different forms of engagement with the law.

On the one hand, the CCI limited himself to remind everyone what the law was. On the other hand, the traders' representative refused the CCI's entreaties to take the law at face value. Let me briefly explore these contrasting approaches. The CCI intended to establish himself as a neutral official simply aspiring to enforce existing rules. He tried to do this by adopting a decidedly pedagogical mode. In a studied, matter-of-fact manner, and taking the trouble to quote legal texts, he reminded cattle traders of the

specific obligations that tax law imposed on them. The ANCBC president was adamant to put to rest the assumption that he saw underlying the CCI's didactics. Cattle traders were not semiliterate, unsophisticated villagers, as they are widely held to be. When the CCI quoted a particularly lengthy passage of the provisions regulating the taxation of cattle breeding and trade, the ANCBC president was quick to retort, "You know, we have tax code copies too. We try to make use of them." At the time of my fieldwork, claiming for traders the status of legally competent professionals was an important item in the ANCBC's agenda. In any case, during this meeting the emphasis of the traders' position was not to remain tied to the letter of these rules but rather to question their rationale.

The 1999 provincial ordinance provided an obvious target for the traders' criticisms. The ANCBC president argued that it defied the most elementary principles of Cameroonian tax law in at least two crucial aspects. First, under the terms of the ordinance, those traders who either used means of transport other than the railway or operated in other provinces were spared the obligation to pay tax advances. "How come such norms can be adopted and not implemented uniformly all over the country?" the president wondered. Second, as can be gathered from the above-quoted dialogue, the ordinance violated the principle that commercial income tax should tax actual, not potential, income. Thus, tax advances should be only a percentage of sales. At present, cattle on their way to their final markets, and therefore not yet sold, were being taxed. As the ANCBC president forcefully put it, "The advances we pay are not on our turnover. You are making us pay on our stock. And that, we refuse!"

This internal critique of legal norms carried considerable weight in the eyes of participants. The prefect's sententious words ("Therein lies the problem") make this much apparent. Yet, la concertation also opened up space for further questioning of the ordinance. The argument moved from denouncing its incompatibility with basic principles of the tax system to underscoring the extralegal factors that had surrounded its adoption. In this regard, the cattle traders' spokesman reminded everyone that in 1999, a critical year for the national and provincial treasuries, traders had been asked to forego their objections to the ordinance for the sake of public interest. As he put it,

If we reached a tradeoff at the local level in order to ensure the functioning of state institutions, then the government should bear this in mind. . . . If my memory serves me well, when the decision to set up a system of tax advances was taken, we were told, "Bear the brunt of this measure, pay what we ask you to pay [the tax advances], and like that you get it over with [paying any further

taxes].” Unfortunately, those people, the authorities of the time, are no longer here.

Since both the prefect and the CCI had only recently been appointed to their jobs, the ANCBC president stressed, they were not privy to a longer history of concertation in which purportedly the tax administration had waived its right to collect commercial income tax proper in exchange for the traders’ acceptance of the imposition of an unfair, inconsistent system of advance payments. The president’s remarks were backed by the MINEPIA delegate, who saw the opportunity to score another point against the tax authorities. As he noted,

We have numerous times in the past joined the traders in their complaints about an approach that was never participatory. It was the former head of provincial tax services who, probably by himself, decided on these advances and arbitrarily set the value of a head of cattle as sold in [urban markets of the south]. All by himself!

The delegate further recounted that there had actually been two ordinances. The first provoked such an outcry among farmers and traders that the governor had to call a meeting to appease them. As a result, the governor issued a second ordinance revising downward the taxable value of a head of cattle. This revision fell short of the farmers’ and traders’ expectations. The delegate claimed that today’s problems should be seen as a consequence of their resistance to abide by regulations that the authorities had imposed in full contempt of their legitimate reservations.

The quicksand on which the letter of the law had been built was not a domain in which the CCI was ready to venture. He made clear that he did not see himself bound by the rights and wrongs of his predecessors in the provincial tax administration. He was certainly not going to abide by any alleged commitments they may have made. The CCI’s lack of response notwithstanding, the ANCBC president’s remarks call our attention to a powerful strand of the traders’ attitudes toward compliance with tax regulations.

Many of the traders I interviewed thought of effective tax obligations as resulting from a fiscal contract open to constant revision and renegotiation. They thought the government was not living up to its responsibilities in curbing cattle theft, road banditry, beef imports, and corruption. The ANCBC, for example, had repeatedly voiced how unsatisfying it found the terms of the present contract with the government. In meetings of the ANCBC’s Vina District chapter I had seen its leaders numerous times champion a process of “regularization” of business licenses as a way to detach themselves from petty traders who lacked the means to

become “true professionals.” In the preparatory gathering traders held a few days before the concertation meeting, the president asked everyone present, “Can we all pay and get our papers straight?” Doing so, he argued, would allow them to push for a change in the discriminatory system of tax advances as well as to press authorities to fulfill their mission in other domains where their performance was wanting. In the closing moments of the concertation session, the CCI reiterated the tax authorities’ readiness to impose penalties if traders remained uncooperative. The ANCBC president reacted by pointing out other dimensions of reciprocity implicit in the tax relationship. He reminded the CCI that too aggressive an approach to enforcement could have high political costs for the government. “With the [October 2004 presidential] elections just around the corner, I wonder if it is wise to shake everyone up in this fashion,” he warned.

The remarks of the ANCBC president and the MINEPIA delegate highlight the concertation’s potential to put the fairness and consistency of law in question and to bring to the fore a conception of taxation as a bargained exchange for which legal texts have no room (cf. Maurer 2007, 2008).<sup>12</sup> This brings to the surface the limits of the concertation, in spite of all its critical potential. These limits were readily apparent to all participants. Although the concertation may temper the rigor of the law, it cannot rewrite the law. The prefect made explicit reference to these limits while reasserting the importance of such encounters between state officials and citizens:

Nobody can expect the state to take no action in matters that touch its funds. Both the state and the traders need to find satisfaction. If, as a result of the enforcement of existing rules, traders are forced into a desperate position, they should enlist the local authorities to help them. So that is what we are trying to do here, seeing what changes we can propose those who are above us in government to make. Rules are in place to be respected,

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<sup>12</sup> Bill Maurer has questioned the tendency to conflate monetary relationships with exchange relationships. His assertion that payments (of taxes, but also more broadly) are not exchanges calls our attention to the fact that “exchanges are shot through with other, nonexchange relationships” (2007: 128–129). One of the effects of this normative commitment to exchange over payment would be to downplay “relationships of rank in a world supposedly governed by principles of contract and free exchange” (2008: 171). Taxation is a domain in which such analytical dilemmas acquire singular salience. Whereas most legal systems define taxes as imposing unambiguously nonreciprocal obligations to pay, public debates on taxation largely hinge on the contours of a purported fiscal contract between a state and its citizenry. It is these considerations that the ANCBC president explicitly brings to bear here. Yet, it is far from clear that the position he articulates is shared by the majority of cattle traders in Adamaoua. Some of the traders who try to avoid paying licenses and income tax as much as they can (and stay away from any concertation efforts) consider tax advances as mere payments, not unlike the toll they pay on a badly kept road or the bribe they pay at a checkpoint.

certainly, rules are in place. But we, those who enforce them, should enforce them without losing sight that they are enforced for people's sake, for people's sake! Law cannot come and crush people. That is why we need to make sure that la concertation is permanent.

In the prefect's rendering, la concertation, if necessary, can tone down excessively onerous aspects of the law through a flexible approach toward enforcement. At most, when the arguments of citizens are well founded, la concertation can make local authorities report to their hierarchical superiors on the undesirable outcomes that the implementation of certain laws is having.

### **Reassembling the Cattle Trade**

In this last section, I explore the ways in which la concertation elucidates the contours of particular social fields. Here I take heed of Erik Larson's (2004: 470) argument that "by constructing social environments in which particular legal orientations are valorized or ignored, the regimes created to implement substantive rules impact the behavior of . . . participants [in any given organizational field]." As I have shown elsewhere (Muñoz 2010), established norms and practices that govern cattle trading in Adamaoua Province enable and constrain regulatory action, including taxation. Out of the form that regulatory action takes, in turn, emerges a certain legal consciousness that shapes norms and practices. La concertation is a privileged moment to re-create in stylized form those norms and practices.

In the present example, the task of reconstructing the workings of the cattle-trading social field largely fell on the prefect and the MINEPIA delegate, with minor parts for other participants in the meeting. Traders themselves played almost no part in this exercise. Consider the following remarks, which the prefect proffered halfway through the meeting:

Cattle traders all have their business license. They load cargo trains with their cattle to have them sent to their destination, Yaoundé's market. Since they all have their license, any problems in recording their operations are due to lack of organization. Abdourahmane sends thirty head; Youssoufa, ten; that other trader sends five. . . . Once in Yaoundé, they sell their stock. Either they sell at a profit or at a loss. Upon return, they should show greater honesty. Whether they have made profits or losses, they should have the honesty of approaching the tax authorities [and inform them,] "On these dates, I sent 200 head of cattle. Here's what I got in Yaoundé's market, but in any case here I am filing my tax forms."

When he chose to put himself in the cattle traders' shoes, the prefect would modulate his voice to great effect: "On these dates, I sent 200 head of cattle. . . ." Putting his ventriloquist skills to the test, these nuggets of direct speech summed up the lessons he drew from what had been said up to that point. The hypothetical status of Abdourahmane, Youssoufa, and a third anonymous character highlighted the fragile bases of the prefect's reconstructions. To begin with, traders do not all pay their licenses. This was one of several factors behind the DGI's letter. The prefect's speculative tone was even more apparent when he tried to discern the traders' reasons for noncompliance:

These taxes [on commercial income] are not being paid. Is it because [traders] see these taxes as excessive? That is to say, they have filed their tax forms [quarterly] and at the end of the year the tax authorities determine, after calculating their tax duties, that Monsieur Youssoufa, having sold a thousand head of cattle, owes this much. This deters him from paying in the future. So, next time, he opts for sending his cattle [to the south] on the hoof or by truck—since, when you choose such means of transport, you escape the control that is being exerted through Camrail. Or, quite simply, he keeps sending it by train but does not file his tax forms. . . .

In order to add a modicum of realism to these speculations, the MINEPIA provincial delegate volunteered frequent cues, based on his better grasp of what happened outside in the world of farmers, traders, herders, butchers, tax collectors, railway operators, and veterinary agents, to which the prefect was largely uninitiated.

The discussion over how to read the data generated when traders paid tax advances offers a good example of the collective elucidation of trading norms and practices. It was the MINEPIA delegate who first emphasized the incongruity between names being recorded and traders actually shipping cattle, a fact that the CCI had preferred to pass over. As the delegate explained,

At present, in the Vina District, there are probably only two or three traders capable of filling a freight car on their own. They all operate in groups that pool their cattle, that is, five, six, or seven people who get together to fill a car of 30 or 40 head. The problem is that the whole car is ascribed to a single individual, generally a licensed trader. Cattle shipped in a freight car are pooled under his name, but sometimes he does not even have a single animal in that shipment.

The implication was that existing arrangements for the collection of tax advances did not generate a clear picture of who was



trading what. The data that the railway company made available to the tax authorities were inadequate for the purposes of control.

The MINEPIA delegate's account of specific trading and documentary practices offered other participants in the concertation an opportunity to interject. For example, Ngaoundéré's subprefect, who had remained silent up to that point, proposed that the procedures for registering the payment of tax advances be changed. As he put it,

When the CCI says he has the names of the people who have paid tax advances, what he has is a list of names behind which many other traders hide. . . . If business licenses are individual, why would cattle shipment records not track individuals? Why can't they get individual receipts of the advances paid for the cattle they're shipping, so that each trader can answer for their activities, and only for theirs?

The subprefect's suggestion was dismissed offhand, despite its apparent advantages. Other participants, led by the MINEPIA delegate, deemed the proposed changes cumbersome and ill adapted to prevalent business practices.<sup>13</sup>

When the meeting was approaching its end, there was a final and unsuccessful attempt to discursively re-create the traders' practices in ways that would enhance efforts to enforce the law. The provincial secretary of the chamber of commerce, a recent arrival in Adamaoua, wondered whether cattle traders kept sales books that could be used to determine their tax liabilities. "Cattle traders do not work like that," the prefect was quick to correct him. In what had become by then his routine role of representing the traders to themselves and to the rest of the audience, he described how transactions took place without any written record:

The seller says 150,000 [CFA francs]; the buyer says that is too expensive. "I can only give 110,000." "I cannot sell [at that price]. Think of the herder's salary [I have to pay]. Offer a bit more!" He offers 120,000. They agree on that sum. Money changes hands, tac, tac, tac. For them both, that is the end of it, the end. Therefore, with [cattle] traders, particularly those of the Vina District, we cannot but count on their honesty, both toward themselves and

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<sup>13</sup> Shipments of cattle by train were the occasion for a compulsory veterinary inspection authorizing the animals' transfer. The procedures in place for collecting tax advances and veterinary inspection fees were the same. Any changes to the current arrangements concerning tax advances would also complicate MINEPIA's tasks. Camrail's head manager in Ngaoundéré was equally keen on discarding the subprefect's proposal: "When each of the groups has been ascribed x number of cars, it is up to them to know which traders are loading those cars with their cattle. That problem is not of Camrail's concern anymore." As he had told some traders in my presence a few days before the meeting took place, the last thing Camrail wanted was to become MINEFI's "errand boys."

toward the authorities. That is all. And the authorities, in turn, must be subtle enough in this regard.

This assertion of the authorities' dependence on the traders set the tone for the concluding moments of the meeting. If in the previous section I emphasize the limits of *la concertation* as a platform to criticize the law, an exam of *la concertation's* role in re-creating a social field of business and regulatory practice shows that its limits cut both ways. The mediation between legal texts and administrative decisions, on the one hand, and effective norms and practices, on the other, which some participants try to operate through *la concertation* yields at best precarious results. The traders' awareness of the degree to which effective tax collection depends on their cooperation perhaps explains their reticence to take part in the discursive reconstruction of their way of doing business. The comment of a young heir of large cattle holdings at one of the main cattle markets in the Vina District soon after this meeting took place vividly conveys widespread attitudes among traders:

No matter what they say about *certificats d'imposition* [certificates of tax payment] and verifying plans de localisation, or whatever else it is, they have no way of catching us. . . . There are too many ways [to confound tax controls]. They'd better be reasonable, entice people to return to the fold, try to talk them into organizing things differently. . . . But if what they want is to find a way of blocking traders who do not comply, there is nothing they can do. Nothing!

The use of untranslated French administrative vocabulary in interactions such as these, which take place in Fulfulde, emphasizes its extraneous character. In this example, the addition of the part I translate as "whatever else it is" highlights the alien origin of these documents, whose names (*certificat d'imposition*, *plan de localisation*) work almost as empty signifiers in the everyday speech of traders. At times, they seemingly stand for the irreconcilability of legal texts and pragmatic norms.

In this light, the lines the prefect scripted for the traders in the excerpt quoted earlier ("On these dates, I sent 200 head of cattle. Here's what I got in Yaoundé's market, but in any case here I am filing my tax forms") are shown for what they are: a figment of the regulatory imagination. Like the prefect, the MINEPIA delegate, in response to the subprefect's suggestions, tried to speak for the traders:

[Large-scale] traders should start fulfilling their tax obligations, notwithstanding later arrangements between them and the

smaller traders they work with. “If you want me to let you ship this number of animals in my freight car, then you need to pay this additional sum on top of the tax advances [so that I can later make up for my increased commercial income tax liability].”

Here, the choice of direct speech underscores the delegate’s slippage from a descriptive to a prescriptive register.

What Steven Pierce (2005: 194) writes about the land-tenure system in northern Nigeria during the colonial era resonates with this analysis of *la concertation*: “The records of land ownership . . . were in essence an elaborate fantasy, or at least were the product of a complex set of negotiations between farmers and the officials responsible for measuring their farms. In the end such records bore little resemblance to actual farm holdings.” The discursive assemblage of the cattle trade that *la concertation* brought about can be similarly seen as a product of the legal imagination made, in varying measure, of justificatory stigmatization and pragmatic simplification. Thus, it is perhaps not surprising that the prefect and the delegate’s role-playing had a ring of wishful thinking. This exercise, in which officials ostensibly do most of the talking and traders acquiesce in silence, is the publicly dramatized counterpoint to a series of ongoing negotiations, which the ANCBC president, in a later encounter with the CCI, revealingly referred to as “a second stage of the law.”

*La concertation* brought home to everyone involved that, for the time being and bearing in mind present standards of the state’s bureaucratic capacity, the maximalist horizon of law enforcement hinted at in the DGI’s letter was unrealizable. The organization of cattle trade and transport, in the terms of the stylized version that officials jointly produced in the framework of *la concertation*, made regulatory failure appear almost inevitable. In fact, the only firm resolution that came out of meeting was soon conveniently forgotten. Thus, the periodic meetings of all four parties—the prefect, MINEPIA, MINEFI, and the traders—which everyone had agreed would be scheduled quarterly after the October 2004 presidential elections never took place. The goal of having individual traders disclose the full extent of their activities by filing their quarterly income-tax forms proved to be beyond reach. Instead, in the aftermath of *la concertation*, that year Vina District’s tax authorities settled for a slight increase in the number of cattle-trading licenses.<sup>14</sup>

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<sup>14</sup> In a practice that has become institutionalized, most cattle traders in the Vina District pay their licenses collectively rather than individually. This offers another illustration of Erik Larson’s (2004: 765) point that when compliance happens, it takes place in ways that make sense within a given field of action.

## The Tax on Being Absurd

*“Ta wonnu loi ma* [Do not spoil *your* law],” the ANCBC representative in Meiganga asked the head of the Mbéré District tax center. This plea captures well the nature of the processes through which legality is constructed in Adamaoua Province. Citizens, traders in the case at hand, take an active part in determining the practical fate of a law that is seen as alien (cf. Sarat 1990: 378). In the rendering of this ANCBC leader, tax law is “yours” (the tax authorities’), not “ours” (the traders’). The law’s alien origins are also signaled by the use of a French word within an utterance in Fulfulde. Further elaboration on such words is not hard to come by when one moves in trading circles. Tax law is at times portrayed as a law born out of the colonial encounter that has not changed substantially since. Within a shorter temporal horizon, traders may also treat it as the law drafted by international financial organizations in the postcolonial era. Alternatively, it may be seen as the law decided in a faraway capital by a parliament and a government lacking legitimacy or by nonlocal, transient provincial governors and other state officials similarly detached from the traders’ everyday struggles.

As noted, to appear as law compliant is not part of the normal process of socialization in the cattle-trading profession in Adamaoua Province. This state of affairs, which has been the case historically, has, if anything, become starker since the late 1980s, the years that marked the beginning of a serious and long economic crisis and of substantial political transformations. I believe that the wave of reforms, which since the mid-1990s has rewritten substantial parts of the rules governing business activities, including the tax system, has only made more apparent this protracted situation of suspended enforcement. La concertation is one of the few arenas where the dilemmas that ensue from such a situation are discussed in public. Despite its conspicuous absence in debates on administrative and judicial reform in Cameroon, the gray territory mapped under the name of la concertation is a key arena for the construction of legality in the domain of administrative law in general and of tax law in particular.

La concertation offers a venue in which the refashioning of law within the social fields that it regulates can take place. However, if, as the prefect said, one of its goals is to temper the law in light of existing situations on the ground, the reticence of traders to take part in the discursive reconstruction of trading norms and practices is hardly insignificant. Building on Steven Pierce’s (2005) insights, it could be argued that the cattle trade, as reassembled over the course of la concertation, is a product of the legal imagination. La concertation yields an imagined set of trade norms and practices that has

considerable repercussions. Not least of all, it sanctions the partial implementation of the national tax code and the continued application of a provincial decree of dubious legal standing.<sup>15</sup>

“Ta wonnu loi ma [Do not *spoil* your law].” The same words that establish a distance from the law (and indexically point to a broad complex of causes at the root of this distance) express a concern for its integrity, a wish not to see the majesty of the law scathed. The example that I have considered in the preceding pages invites us to take seriously similar concerns expressed by the ANCBC president about the fairness and consistency of law. It would be tempting to dismiss such concerns as excuses for continued noncompliance on the part of traders, as the CCI was happy to do. However, as Mark Goodale (2009: 37) notes in another context, we should be advised that the encounter with law is also the encounter with social actors “for whom the formal conceptual and institutional dimensions of law are all important.” Cattle traders, like many of their fellow citizens in Adamaoua Province, are concerned not only with making law work to their advantage (by paying fewer taxes in this particular case), but also with ensuring that law is formally valid and conceptually coherent. To paraphrase Henry James, the traders who orchestrated and attended this session of concertation did so persuaded that if a tax on being absurd were to be levied, they would fare better than the tax authorities would.

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<sup>15</sup> From a technical point of view, an income tax collected in such a way that the tax authorities do not know who is paying what does not merit its name. In practice, instead of being advances on a direct tax on commercial income, the payments that cattle traders make amount to an indirect tax on the transport of cattle by railway. Consider also that this transport is already subject to an (indirect) value-added tax that the railway company collects on behalf of the state. For a discussion on the pros and cons of privileging either direct or indirect taxation in developing countries, see Bird and Zolt (2005).

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