

Introducing

Vanessa van den Boogaard

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Vanessa van den Boogaard is a political scientist specializing in the politics of taxation, informal institutions, and state-building. Vanessa is a Research Fellow at the International Centre for Tax and Development and is based at the Munk School of Global Affairs and Public Policy at the University of Toronto. In this interview, Vanessa talks about her role at the ICTD, what the world's largest system of pre-dominantly non-state welfare provision is, and reflects on how her travels have enriched her research in different ways.



Hi Vanessa! Can you tell us more about your current role and responsibilities at the International Centre for Tax and Development (ICTD) and how it connects to your broader research interests?

Thanks, Sara! My research focuses on the politics of informal institutions of public finance— that is, how local public goods are financed beyond formal tax systems. At the ICTD and the University of Toronto, I am a Research Fellow and co-lead a research programme on taxation and informality. In this role, I explore informal taxation institutions and how a country's tax and redistribution systems can help us understand its politics, political settlements, and the foundations and boundaries of statehood. My work on informal taxation and revenue generation in both Sierra Leone and Somalia, for example, sheds light on how and why extralegal forms of taxation are condoned and some-

times even supported by the state and how these informal tax institutions can, somewhat counterintuitively, reinforce state authority and contribute to state building processes from below.

At the ICTD, I feel lucky to work with an impressive group of scholars from different disciplinary and regional backgrounds and to build research partnerships that make my work stronger—and the research process more fun. This includes the research I've done in partnership with the Lahore University of Management Sciences (LUMS), the University of Ghana, Women in Informal Employment Globalizing and Organizing (WIEGO), and the National Revenue Authority in Sierra Leone.

In your work, you also elaborate on the role of zakat in non-state social welfare provision. Could you briefly explain zakat and its significance for local development and governance?

Of course! Given that much of my work focuses on informal systems of taxation and redistribution, it feels almost inevitable I would become intrigued by zakat, one of the five pillars of Islam and an annual obligatory payment of a percentage of productive wealth to a set of eligible recipients, including the poor. It is likely the world's largest system of predominantly non-state welfare provision—even by conservative estimates, it is thought to be larger in scale than annual total spending on overseas development assistance by OECD countries. Thus, it has important implications for the politics of redistribution.

With my co-authors, Max Gallien (Institute of Development Studies) and Umair Javed (LUMS), I've been exploring the role of zakat in Muslim-majority countries, including Morocco, Egypt, and Pakistan. In these cases, we've highlighted the important role zakat plays in social welfare provision, particularly in times of crisis. In our ongoing research, we've also raised questions about how it is being redistributed and whether it helps to overcome or simply reinforces patterns of exclusion in social protection. Finally, we're exploring the state's role in engaging with zakat, as this is a key source of variation and one that we anticipate impacts the everyday practice of zakat and perceptions of it.

Some find that their personal interests can offer unique insights into their work. Have you ever had a moment where something from your personal life, like a book you read or a place you visited, unexpectedly influenced your research or academic pursuits?

When you study informal institutions and the informal economy, it's hard not to see informality everywhere! In my personal travels, I've often been struck by how

common informal public finance systems are - where state financing is insufficient, people all over the world find ways to organize themselves to look out for their communities. During a recent trip to Senegal, for instance, I was fascinated to learn about Touba, a quasi-autonomous self-governing city financed entirely through contributions from the Mouride community. Touba was not on our travel itinerary—which was meant to focus on the beautiful architecture of Saint Louis, the wildlife of Sine-Saloum, and the beaches of Saly—but I dragged my partner to the Sahelian desert to visit the city and learn more. It was close to 50 degrees Celsius when we visited, but he was a great sport, and I left eager to further explore the politics of informal financing in this context in the future.

Travelling has also helped me to understand some of the more blatantly extortionary or extractive forms of informal revenue collection that often plague people in lower-income countries. Facing demands for extra payments when crossing the border into Mozambique, observing the power of a soldier with a gun at checkpoints in the Congo, receiving polite requests for “cold water” from police officers while taking motorbike taxis in Sierra Leone—these are daily realities for many people in lower-income countries and ones that I've experienced through my travels.

My travels have helped me to see that, in many places, the state feels far away. This reminds me to look beyond what exists on paper or in law and instead observe how local governance practices actually work. This requires listening carefully to the people I meet. Some of the greatest compliments I've received about my research have been from people who tell me they see themselves and their experiences in what I write about. Informal taxes and financing touch everyday people and make sense to them on a personal level, if not academically. My work tries to document people's daily realities and make sense of the institutions around them — and I like to think my travels have helped me do that a bit better.

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