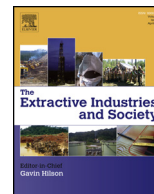




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Original article

Tax bargains in unlikely places: The politics of Zambian mining taxes

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ABSTRACT

In developed nations, issues of taxation rank high on the agendas of political parties. In Africa's new democracies taxation does not figure as a central campaign issue. Lack of attention to issues of taxation reflects the limited emphasis on policy issues in election campaigns generally, and the fact that only a limited part of the population is covered by the tax net. Many African countries rely on revenues from unearned incomes such as natural resources, further weakening the fiscal contract between government and its citizens. The case of Zambia tests these general perspectives. The issue of taxation – and in particular mining taxes- has featured centrally in election campaigns since 2001 and the main political parties display distinct variances in their approach to taxing the extractive industries. Election campaigns have also influenced the tax policies of the incoming governments. Contrary to common perceptions on party politics in Sub Sahara Africa, the paper argues that in a political setting of competitive elections and where several different sources of information are present, election campaigns may reflect issue based politics. Challenging mainstream fiscal contract theory, the political battle over mining taxes in Zambia suggests that “unearned taxes” may induce tax bargains between the government and its citizens.

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“The common man will feel the positive impact of tax reform directly . . . the common person on the street will feel the tax relief in a loaf of bread. It will be felt in the cost of milk, vegetables and other essentials”

Michael Sata, PF presidential candidate, speaking about taxation policies, 12th of September 2011.¹

1. Introduction

Issues of redistribution are often considered to be at the forefront of policy discussions and political differences in democracies. According to the fiscal contract literature, taxation lies at the heart of the relationship between government and its citizens, and governments seeking to expand its revenue are likely to be met by demands from citizens for increased responsiveness in exchange for tax-payments (Timmons, 2005; Tilly, 2009; Prichard 2015). Since democracy implies majority rule, there is reason to believe that the majority will seek some sort of economic

redistribution if it is relatively less well-off than the minority (Przeworski, 1991).² It may therefore be expected that issues of taxation will figure centrally in electoral campaigns, particularly in new democracies where economic wealth is unequally distributed. However, this has not been the case in many new democracies in Sub-Saharan Africa. During the 1990s, numerous countries on the African continent saw the end of one-party rule and the return of multi-party politics and at least minimally competitive elections. But, the return of competitive electoral politics has not been followed by political discussions and political mobilization on the issue of tax policies (Lieberman, 2002; Bräutigam et al., 2008; Von Soest et al., 2011). The assumed connection between taxation, responsiveness and accountability is widely accepted in theory, yet few empirical studies have researched the connection in contemporary developing contexts (Prichard, 2015: 6). Lack of attention to issues of taxation is explained by the lack of issue-based politics and political cleavages in African politics (Erdmann, 2007; Carothers, 2006); the lack of participatory or even genuine democracy (Lynch and Crawford, 2011); and the fact that the tax-base is narrow and many countries are primarily relying on

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¹ <http://www.zambianwatchdog.com/2011/09/12/sata-explains-his-lower-tax-idea/>

² This basic assumption holds despite the fact that most democracies today are capitalist democracies in the sense that many economic decisions are not taken under the control of the people but parties that hold political power. This moderates the degree of the actual redistribution.

non-earned sources of income, such as rents from natural resources (Ross, 2001, 2004; Knack and Brautigam, 2004).

Yet as the quote by Zambia's former President Michael Sata³ illustrates and the following analysis will show, election campaigns in Zambia over the past ten years do not conform to the general perspective of African political campaigns being devoid of issues and revenue debates in particular. Since 1991, Zambia has held five general elections and two presidential "by-elections".⁴ Zambia belongs to a select group of African multi-party systems that have experienced two peaceful electoral turnovers, qualifying as a consolidated democracy under result-oriented, minimalist definitions of democracy (Przeworski, 1991; Huntington, 1991: 267). Since the 2001 elections, taxation issues have figured centrally in Zambian election campaigns, moreover the election campaigns have influenced tax policies in Zambia. Challenging the fiscal contract theory holding that only taxes "felt" and paid by citizens may generate a tax bargain, in Zambia mining taxes have become the focal point for claims for responsiveness from the Zambian voters. Based in a qualitative analysis of the media coverage of election campaigns, supplemented with the study of party manifestos, primary source material and interviews, the paper shows that the issue of taxation has featured in every election campaign since 2001, but in particular since the 2006 elections. Taxation issues were originally addressed by the opposition party the Patriotic Front (PF). After the 2006 elections the incumbent party (until 2011), Movement for Multiparty Democracy (MMD), also paid increased attention to issues of taxation and altered its mining tax policies in response to the campaign demands. The paper concludes that tax-bargains between governments, opposition parties and its citizens can take place around a "non-earned tax" in a political setting of relative competitive elections and where several different sources of information are present.

The analysis is based on newspaper articles in the period leading up to the elections and the manifestos of the main political parties participating in the elections (2001–2016).⁵ The coverage is online newspaper debates covering from 3 to 12 months prior to the elections and three months after the elections. The final part of the analysis encountered a major problem as the online archive of *The Post* was shut down October 2016 (The newspaper was closed by the Zambia Revenue Authorities six weeks before the August 2016 elections), and as a result, the media analysis leading up to the 2016 elections is based on Daily Mail and Times of Zambia. In part due to the shut-down of *The Post*, and reflecting the increased coverage, the analysis of the debates around the 2016 elections in part relied on social media and various blog posts (in particular Zambia Watchdog and Economic Association of Zambia). However, as the social media coverage only became a significance feature of Zambian political debates after 2011, a systematic comparison of

social media over the entire time period was not possible. The analysis of online newspapers and party manifestos was complemented by qualitative interviews with members of the political elite in 2011, 2015 and 2016. MPs and senior party members from the three major parties (MMD, PF and UPND), as well as centrally placed civil servants in the Zambia Revenue Authorities (ZRA), the Ministry of Finance, and the mining companies were interviewed. The interviews provided background and factual information and are referred to in endnotes when used as direct sources of information.

The remaining parts of the paper are organized as follows. The next Section reviews the literature on taxation and accountability and the fiscal contract, followed by a brief description of the changes to the mining tax regimes since the privatization of the mines in 1995. Section four contains the analysis of the debates and policy changes with regard to mining taxes following from election campaigns 2001–2016. A final Section critically reflects on the limits to tax-bargains in a global sharing economy.

2. Taxation as bargains of accountability in multiparty settings

Why should we expect election campaigns in multiparty systems to focus on issues of social and economic redistribution? Democratic theory emphasizes that democracy should bring increasing levels of political participation, and empower more people with a say in who rules. This should in turn lead to increasing levels of vertical accountability, as the government will be accountable to a wider Section of society (Schelder, 1999: 25).

2.1. Issue-based politics in sub-Saharan africa

In empirical research on elections and economic redistribution in sub-Saharan Africa, the debate raised by scholars like Schelder is often dismissed. Research on African political parties rarely focuses on issue based politics and the scholarly literature on party platforms and party-voter linkages is still limited (Rakner and van de Walle, 2009; Le Bas, 2011). Most studies on African political parties have dismissed African electoral debates as void of political issues and ideological positions and instead depicted party competition and electoral campaigns as signals of ethnic or personalistic appeals, centered on vote-buying (Mozaffar et al., 2003). Recently, however, the scholarship on African political parties and elections has begun to reflect the need to differentiate between various African polities and analyze cross national variation on the continent. As argued by Le Bas (2011), in terms of party developments, there is real variation across African regimes, and a notable differentiation is the role of corporate actors and the historical presence of significant labor organizations. Bleck and van de Walle (2011) demonstrate that political parties tackle issues in African elections, although they find that political issues generally are discussed through valence appeals rather than by staking out ideological positions. Elischer (2011) study of party manifestos in three African countries finds that programmatic ideas do feature in African politics. Emphasizing saliency of political issues in African politics, Resnick&s (2012) study of political mobilization among the African urban poor shows that rather than vote buying and ethnic alignments, the urban poor's voting decisions are related to the strategies used by political parties to incorporate them into the political arena. While these strategies are often populist, they carry with them concrete policy proposals, often related to socio-economic redistribution. This recent literature suggests that an issue-based political debate is emerging in many countries. As taxation is a key instrument for influencing economic and social redistribution, issues of taxation could be expected to feature centrally in democratic elections in

³ Micahel Sata was the President of Zambia from 2011 until his death in October 2014.

⁴ Two Zambian presidents have died while in office, prompting presidential bi-elections within the election period; Levy Wanawasa in 2008 and Michael Sata in 2014. In August 2016, the Zambian Constitution was altered allowing for the vice-president to take reign in the event of a president dying.

⁵ Due to the low level of institutionalization of African political parties, it may be argued that party manifestos provide a limited source of information on a party's political platform. However, recent studies of African election manifestos have found that party manifestos from across the sub-Saharan region have programmatic content captured by a left-right cleavage model (Elischer, 2011: 651–657). Zambia's political history related to the strength of labor unions and civil society (Cheeseman and Hinfelaar, 2010: 62; Le Bas, 2011) suggests that party manifestos may be a source of information in terms of programmatic politics. The volatility of the political party system, and the fact that only MMD have participated in all political campaigns since 1991, limits the ability to compare political parties' programmatic platform over time.

which various political parties seek to offer distinguishable policy alternatives for the voters (Gould and Baker, 2002: 99).

2.2. Taxation and democratic accountability

The experiences of state formation in early modern Europe have shaped expectations of domestic revenue as a powerful agent of state building (Broms 2015: 16; Bräutigam et al., 2008; Prichard 2015). According to the fiscal contract theory, taxation and accountability interlinks as governments that are required to collect tax revenue from its citizens will face incentives to be accountable to the same tax-payers in order to minimize conflict over taxation (Levi, 1988; Acemoglu and Robinson, 2006; Tilly, 2009). Citizens that are brought into the tax net will, in turn, have greater interest in how the money is spent, and thus be more likely to demand public services in return for their taxes.

While fiscal contract theory draw on an academic tradition that highlight the centrality of taxation in European state building, it is also relevant to contemporary state-building: Modern developing states have to negotiate a form of fiscal contract with those whom they extract revenue from by offering something in return in order to appropriate revenue (Timmons, 2005). As a result, in the past decade a growing interest in a contemporary link between taxation and accountability is witnessed also in a developing context. In the context of Sub Sahara Africa, studies have shown that business associations have become avenues for formal bargaining with government over tax collection (Rakner and Gloppen, 2003). A study by Baskaran and Bigsten (2013) find evidence that increased tax effort is positively correlated with bureaucratic quality in Africa. Prichard's empirical research on tax bargains in sub-Sahara Africa shows that taxation may be an important catalyst for the expansion of responsiveness and accountability outside the European historical context (2015: 27). Building on the works of fiscal sociology, Prichard situates potential tax bargains within an empirical context of political contestation and change between citizens and governing elites: "A causal mechanism lies in the possibility that taxation may encourage public engagement and collective action as taxpayers demand government concessions in exchange for tax revenue" (Baskaran and Bigsten, 2013 p. 56).

The mechanisms described above are linked to direct taxes paid by people taking an interest in what they pay. Direct taxes have been depicted as an ideal form of a public visible revenue stream that may induce a public reaction (and accountability as a reciprocal act). Thus, in modern state building, as in the historical cases, the association between state building and taxation is linked to the share of direct taxes to a country's gross domestic product (Lieberman, 2002). From the perspective of a fiscal contract, mineral taxes – or un-earned taxes- is not expected to have similar effects on tax bargains and demands for responsiveness and accountability. However, direct taxes can hardly be considered as broad-based in most developing nations today, as taxation normally do not amount to a burden outside a few large corporations and rich citizens (Olken and Singhal, 2011; Prichard, 2015). According to data from the Afrobarometer, while about half the population in sub-Sahara Africa is required to pay indirect taxes, only about a quarter pay income taxes (Broms, 2015: 29). Prichard's empirical studies of tax reforms in Ghana, however, shows that indirect taxes can be both visible and spur protest among citizens.

The research on the resource-curse has provided evidence suggesting that differences in sources of government income can have implications for broader patterns of state-building and tax-accountability linkages. Mineral taxes are considered to be at the center of the so-called resource curse, and it is expected that access to significant sources of non-tax revenue may cause weak governance and unresponsive states (Ross, 2001; Moore, 2008).

According to Collier (2009: 126), natural resource wealth enables the government to function without taxing the income of citizens, which gradually detaches it from the citizens' want. Diamond (2010: 98) holds that oil-rich nations do not need to tax their citizens, and therefore: "they fail to develop the organic expectations of accountability that emerge when states make citizens pay taxes". In Zambia, however, mining taxes have figured as a significant political issue in recent election campaigns and these electoral debates have prompted changes in the mining tax regimes. Before moving to analyze the issue of mining taxes in Zambian election campaigns, changes to the mining tax regimes since the privatization of the mines in 1995 is briefly discussed.

3. The Zambian mining taxes – changes and continuities

In terms of revenue accumulated, ZRA has over the past twenty years provided the Zambian government with revenues above the average for Sub-Saharan Africa in relation to GDP. (Fjeldstad and Heggstad, 2011: 3–4). Copper resources have dominated Zambia's development since the time of colonialism. Due to its copper dependence, international copper price fluctuations remain a significant obstacle to long-term development strategies. The lack of increases in tax revenues relative to GDP and, hereunder, the portion of tax revenues that come from company taxes and mining royalties, highlights a key challenge for political authorities in Zambia: how to secure a meaningful income from the most important economic sector in the country – the mining sector. Most of the large-scale mining companies that are active in Zambia are foreign-owned having bought mining rights from the Zambian state after the MMD government privatized the mines at the end of the 1990s. As part of the privatization of the mines, a law stipulated the taxes mining companies should pay in taxes both in terms of company tax and mining royalties.⁶ However, the mining companies negotiated individual Development Agreements (DAs) with the Zambian state as part of their investment (Fraser and Lungu, 2007). These provided the investors with secret, generous terms both in terms of low mining royalties and corporate tax (Conrad, 2012). In place of a uniform tax regime, the Development Agreements were unique with each company. The individual agreements between government and companies allowed a withholding of corporate tax by carrying forward losses for 15–20 years. One of the most significant aspects of the DAs was that the government agreed not to amend any of the tax regimes negotiated for a period up to 20 years. The individualized, secretive nature of the DAs meant that there were no meaningful consultations, open public discussions or disclosures of the terms of the agreements (Conrad, 2012). The copper boom that followed very shortly afterwards and the predominant political story of the copper boom has been a deepening crisis of legitimacy both for the Zambian state and the new mine owners (Fraser and Lungu, 2007). Over time, the inability of the government to earn revenues from the mines prompted national and transnational civil society organizations and opposition parties to pressure the government to renegotiate the agreements. The heated public debate over the mining tax regime was framed in nationalistic terms, but in a context of similar debates taking place in South Africa linked to Black Economic Empowerment (BEE) and the issue of land reform in Zimbabwe. Just before the 2008 Mines and Minerals Development Act, Zambia also adopted its version of BEE, the 2006 Citizen Economic Empowerment Act. This was a significant policy, at least

⁶ Mines and Minerals Act of 1995.

Table 1
Mining tax regimes in Zambia since 1990.

1995: The copper mines were privatized through the Mines and Minerals Act. The new legislation opened up for "Development Agreements" (DAs) between the individual mines and the government wherein special tax provisions could be established. The agreements significantly reduced the effective taxes that the mines were required to pay. After 2000, the tendency was for royalty tax to be reduced from 2% to 0.6% and corporate income tax from 35% to 25%. The agreements were binding on a 15–20 year basis, during which they overruled national legislation. The effective tax rate paid by the mining companies became the lowest in the world, averaging at 32% (Zambia Weekly, 2015).

April 2008: The DAs were abolished and a series of changes were made to the tax code. The changes included a windfall tax with rates of 25%, 50% and 75% above certain copper price thresholds and decreased tax deductibility on capital from 100% to 25%. In addition, tax increases made in 2007 (royalty tax increased to 3% and corporate income tax to 30%) now became effective because of the removal of the DAs. The windfall tax however, was never fully implemented in practice (Lundstøl et al., 2013).

2009: Following a sharp fall in the copper price, the government removed the windfall tax completely and increased tax deductibility on capital from 25% to 100%. In return, the mines would expect the removal of the DAs (Zambia Weekly, 2015).

2012: The PF government increased the royalty tax from 3% to 6% (Lundstøl et al., 2013).

2014: The corporate income tax, the variable income tax on profit and the uniform 6% royalty were removed in favor of a royalty only system. The royalty was set at 8% for underground mines and 20% for open cast mines (Fjeldstad et al., 2016).

July 2015: The government decreased the royalty tax to 6% for underground mines and 8% for open cast mines. In addition they reintroduced a corporate tax at 30% and a variable income tax at 15% on profits above 8% of gross sales (Fjeldstad et al., 2016).

February 2016: Parliament approved a new tax regime wherein the variable profit tax was removed and the existing royalty system was replaced by a price-based system. Following pressure from the mining lobby the royalty tax will now vary between 4% and 6% depending on the price of copper. The sliding scale will apply for both open cast and underground mines (Amendment Bill, 2016).

politically, and responded to the same pressures that the mining tax revision aimed to respond to.

The Development Agreements were revoked in 2008, partly as a result of the population's dissatisfaction with their terms. Political mobilization resulted in two new legislative acts⁷ that cancelled the DAs and implemented new (and restrictive) taxation regimes. Table 1 describes the various mining tax regime since 1995. Table 2 illustrates the changes in contributions from the mining industry in the same period.

4. Tax mobilization in Zambia: issue-based politics or electoral populism?

Experiencing a peaceful transfer of power from the one-party government of United National Independence Party (UNIP) in the 1991 multi-party election, Zambia now belongs to a select group of African multi-party systems that have experienced two peaceful electoral turnovers, thus qualifying as a consolidated democracy (Huntington, 1991). Securing 75 per cent of the presidential vote and two-thirds of the parliamentary vote in the 1991 transition elections, Movement for Multiparty Democracy (MMD) replaced United National Independence Party (UNIP) as a dominant party. MMD's electoral success was repeated in 1996 in a controversial election boycotted by UNIP (Baylis and Szeftel, 1997). In the subsequent 2001 election, MMD's dominant position was challenged. Controversies around the President's third-term-campaign bill and succession conflicts fractionalized the MMD and the Zambian party system and several new parties emerged (Von-Doeppe, 2005). In the 2001 elections, Levy Mwanawasa, Chiluba's hand-picked successor, managed to secure a slim victory against the United Party for National Development (UPND) candidate Anderson Mazoka, but without winning a majority in parliament.

The 2006 elections were notable due to the emergence of an 'urban protest vote.' The Patriotic Front (PF) under the leadership of Michael Sata, an experienced figure in Zambian politics serving both in UNIP and MMD governments, won the majority of the urban parliamentary seats in the capital of Lusaka and the Copperbelt region as well as seats in many local constituencies across the country (Gould, 2007). The death of President Mwanawasa in August 2008 led to a new succession crisis within MMD resulting in political uncertainty and further fragmentation

⁷ Mines and Minerals Development Act of 2008 and Income Tax (Amendment) Act of 2008

⁸ The Zambian constitution prior to 2016 states that a vice-president is only allowed to serve as acting president for 90 days, pending a presidential by-election.

Table 2
Changes to the Mining Tax Regime in Zambia 1995–2016.

	1995	2007	2008	2009	2012	2014	2015	2016
Royalty tax	0.6%	3%	3%	3%	3%	8%/ 20%	6%/ 8%	4– 6%
Corporate income tax	25%	30%	30%	30%	30%	0%	30%	30%
Variable profit tax	–	–	Yes	Yes	Yes	–	Yes	–
Windfall tax	–	–	Yes	–	–	–	–	–

Revised version of Table 1. In IMF Country Report No. 15/153, June 2015. <https://www.imf.org/external/pubs/ft/scr/2015/cr15153>.

of the party system.⁸ In November 2008, the MMD won a narrow victory and the former Vice-President Rupiah Banda became the new president of Zambia with 40.6 per cent of the votes compared with Sata's 38.6 per cent. In the regular September 2011 elections, the populist appeals by Michael Sata and the Patriotic Front witnessed the first change of government since MMD gained power in 1991. President Sata's died in office in October 2014 and in accordance with the Zambian constitution, his death triggered a presidential by-election. The vacancy in the presidential office led to infighting in the ruling party as prospective candidates wrangled to become Sata's successor.⁹ The 2015 by-election became a close race with PF's candidate Edgar Lungu defeating UPND's Hakainde Hichilema by a narrow margin of 27,757 votes, or 1.7 per cent of the total vote. The August 2016 election was seen as a re-run of the 2015 contest with Lungu and Hichilema remaining the only two viable candidates. The final presidential results broadcasted 15 August 2016 showed that Lungu had defeated Hichilema with a margin of 100,530 votes (see Table 3).

4.1. The 2001 election campaign

Due to the constitutional debates over Chiluba's 'third-term-

⁹ In the succession struggles two fractions emerged within the PF and the two fractions arranged separate party conventions. In a first convention Lungu stood as the unopposed candidate for president. A second convention led by acting president Guy Scott, resulted in a victory for Miles Sampa. Struggles over whether Lungu or Sampa should be regarded the legitimate nominee escalated into violence in Lusaka. The matter was eventually resolved in court where Lungu was declared duly elected as PF nominee for President.

Table 3

Presidential and parliamentary elections in Zambia 1991–2016. Percentage of seats won by largest parties in Parliamentary Elections in Zambia, 1991–2016.

Party candidate of	1991	1996	2001	2006	2008	2011	2015	2016
MMD	75.8	72.6	28.7	43.0	40.1	36.2	0.9	–
UNIP	24.2	–	10.1	–	–	0.6	0.6	0.2
ZDC	–	12.7	–	–	–	–	–	–
UPND/UDA	–	–	26.8	25.3	19.7	18.5	46.7	47.6
PF	–	–	3.4	29.4	38.1	42.3	48.3	50.4

Party	1991	1996	2001	2006	2011	2016
MMD	83.3	87.3	46	48.6	36.6	2.7
UNIP	16.6	–	8.6	–	–	0.2
ZDC	–	1.3	–	–	–	–
UPND/UDA	–	–	32.6	17.3	18.6	41.7
PF	–	–	0.6	28.6	40	42

Source: Nohlen et al. (1999); Electoral Commission of Zambia (2016).

campaign', the prospects for a democratic and issue-based political debate in the 2001 election campaign were limited (Burnell, 2002; Rakner and Svåsand, 2005). Many of the parties competing in the elections were splinter-parties that emerged as a result of the fallout from the third-term debate within the MMD,¹⁰ and the policies proposed by these parties did not differ significantly from the MMD's policy proposals. As argued by Erdmann and Simutanyi (2003: 32): "Four of the new parties in parliament – the ZDC, FDD, PF and HP – were actually 'one-issue parties'. They differed from the MMD only because of the 'third term' issue – and, of course, on leadership". Even the two largest opposition parties who did not emerge from the MMD shared many of the visions of the ruling party. Most of the political parties participating in the election agreed that fixing the economy was the issue that deserved the most attention, which the MMD claimed that they were fixing, while the opposition claimed that they were ruining it further as a result of rampant privatization and corruption (Phiri, 2002: 54).

The political parties did, however, disagree on how they should fix the economy. In the 2001 election manifesto UNIP had a stronger focus on using taxation to achieve its goals (Table 4). The 2001 manifestos also highlighted different policy preferences with regard to taxation: While the MMD manifesto focused on keeping taxes 'competitive' in order to attract foreign investment (MMD, 2001: 13), UNIP's manifesto highlighted an aim to tax foreign companies harder and give priority to 'Zambian's first' (UNIP, 2001: 22–23). MMD purported itself as a liberal, 'investor-friendly' party that had rejuvenated the economy over the past ten years, while the UNIP manifesto focused on the party's socialist foundation and provided a distinct nationalist outlook. Both manifestos highlight the need for widening the tax base without giving specifics on how this should be done. Both the MMD and UNIP manifestos treat taxation as a valence issue, focusing on "broadening the tax base so as to increase revenue collection and minimize the tax burden" (MMD, 2001: 7) or, "review tax legislation with a view to empowering councils to be self-reliant in the financing of local development programs" (UNIP, 2001: 11–12). The UNIP manifesto emphasized the earmarking of specific revenue and in relation to mining tax UNIP suggested concrete policy propositions that would have been controversial if implemented. The analysis of the 2001 election manifestos of MMD and UNIP suggests a latent tax debate. One of the smaller MMD splinter-parties had already started to pay attention to the tax issues: The PF was already

¹⁰ Seven out of eleven presidential candidates in the 2001 presidential had previously held prominent positions within the MMD. Another candidate (Nevers Mumba of the National Citizens' Coalition) had previously held no prominent position within the party, but switched allegiances to the MMD after the election and later became the Vice President of Zambia (2003–2004) and later president of the MMD (2012).

making taxation one of their primary issues (Simutanyi and Jenkins, 2003: 8). PF only won negligible support during the 2001 election, but the party grew significantly over the next five years.

4.2. The 2006 campaign

Compared to the 2001 campaign, the 2006 campaign witnessed a marked rise in focus on political issues. This time around the field of competing political parties and candidates was set long in advance of the election. Furthermore, in contrast to the situation before the 2001 election, the MMD government could campaign on the basis of a relatively successful economic performance, which had seen strong economic growth fueled by rising copper prices from 2003 and onwards (Larmer and Fraser, 2007: 618). Contributing further to the economic growth, the Zambian government achieved debt relief after the completion of its Poverty Reduction Strategy Programme (PRSP) in 2005. A central issue emerging in the period before the 2006 elections was the question of how the country should tax its most important natural resource industry: the mining industry. The mining tax regime in Zambia after the privatization process between 1995 and 2000 was one of the more 'investor friendly' regimes in the world. The MMD government primarily justified this based on the need to attract foreign investment in the mining sector during a period of low copper prices on the world market (Fraser and Lungu, 2007: 15). However, as the prices of copper and other metals and precious stones shot up during the first few years of the 21st century, public dissatisfaction with the terms agreed in the DAs intensified. Despite the increased copper prices, the effective marginal tax rate was by 2004 zero percent (World Bank, 2004: 14). This provided the opposition with an opportunity to focus on issues of taxation in the 2006 election (Larmer and Fraser, 2007; Mwambwa et al., 2010).

The 2006 manifestos of the main political parties reflect an increased attention to issues of taxation and mining taxes in particular. For MMD, the issues discussed were compatible with those presented in the 2001 election: As highlighted in Table 4, MMD continued to run on a liberal, business-friendly platform. This time they also emphasized that tax revenue had increased as percentage of GDP, despite the 'investor friendly' platform with low corporate and royalties taxes for the mining companies (MMD, 2007: 11–12). But, the economic growth leading up to the 2006 election also underlined that the international mining companies were extracting valuable copper from Zambia at low costs. Growing differences between the Zambian economic elite and the increasing population of Zambian urban poor gave rise to calls for economic nationalism and redistribution. In the 2006 election, this call was taken up by the PF and the significance of taxation is illustrated by the fact that the PF's 2006 manifesto had an entire Section dedicated to issues of taxation. The PF 2006 election manifesto states that:

"The current tax regime is punitive, discriminatory and narrow. The PF government will put in place a progressive, non-punitive, and non-discriminatory tax regime that is fair and broad enough to optimize national revenue and encourage investments." (PF, 2006: 19).

The explicit tax policy proposals presented in the manifesto describes how the PF wants to lower both direct and indirect taxes for the poor, thus ensuring both a broader tax net and more social redistribution. There are many valence statements, but few concrete proposals. More important, there is little in the 2006 manifesto that point to the PF wanting to focus on taxation of the mining companies. This is also reflected in the electoral alliance United Democratic Alliance (UDA – of which UPND was the most prominent party) manifesto. They had a stronger focus on taxation

Table 4
Summary of taxation issues in manifestos of parties in Zambia, 2001–2016.

	MMD	UNIP	PF	UDA/UPND
2001	WPP	0,17	0,36	ND
	IDEOL	Liberal/Pro-Business	Nationalist	ND
	ISSUES	Investor friendly, Broaden tax base	Increase taxation of foreign companies, Nationalization	ND
2006	V or C	Valence	Mixed (mostly Valence)	ND
	WPP	0,17	ND	0,97
	IDEOL	Liberal/Pro-Business	ND	Populist/Nationalist
2011	ISSUES	Investor friendly, Broaden tax base	ND	Lower taxes, Broaden tax base
	V or C	Valence	ND	Mixed
	WPP	0,10	ND	0,38
2016	IDEOL	Liberal/Pro-Business	ND	Populist/Nationalist
	ISSUES	Investor friendly, Broaden tax base	ND	Broaden tax base, Increase mining tax
	V or C	Valence	ND	Concrete
2006	WPP	ND	ND	0,16
	IDEOL	ND	ND	Populist/Nationalist
	ISSUES	ND	ND	Simplify tax regime, broaden tax base
2006	V or C	ND	ND	Concrete
				Valence

WPP = Words per page (number of times tax or taxation was mentioned on average per page).

IDEOL = Ideological leaning of tax issues presented in manifesto.

ISSUES = Main political taxation issues presented.

V or C = Valence issues or Concrete alternatives. Source: See [Appendix B](#).

issues than the ruling MMD party. However, their social democratic redistribution platform presented in the manifesto comes across as technocratic and contains few direct policy proposals. The manifesto of both major opposition parties/alliances in the 2006 elections are similar to MMD in that they focus on taxation as a valence issue, the differences are found in how the issues are presented. And while both opposition parties focused more on taxation issues and social redistribution, their manifestos held few concrete proposals that the MMD government would find controversial. The 2006 election campaign seemed to suggest that Zambia was still a 'disciplined democracy' where international donors controlled economic policies with little room for the opposition to challenge the 'liberal' economic consensus ([Larmer and Fraser, 2007: 627](#)). This perception changed during the actual campaign. The last few weeks leading up to Election Day were marked by public discussions about mining taxes, especially the DAs and the level of taxation for international mining companies. Underlining the populist character of the main opposition party, PF changed its policies significantly from what was stated in the party manifesto to the campaign trail. According to observers, during the campaign, Michael Sata "developed *ad hoc* policy positions in relation to news developments and local conditions" ([Larmer and Fraser, 2006: 627](#)). These policy positions often demonized foreign investors (and particularly the Chinese), but some were more specific in terms of economic distribution. In a television interview during the campaign Sata stated that:

"Zambians are paying high taxes while the mines pay little tax. This will change when we come to power because the mines must also pay tax. We will give foreign investors 51 percent and the rest of the shares should be in Zambian hands." ([Seccombe, 2006: 1](#)).

The 2006 and campaign was considered an improvement compared to the 2001 campaign in terms of the quality of the electoral conduct, but also in terms of policy focus. This was recognized by several Election Observer Missions, who mostly agreed that despite a recurring focus on leader personalities, issues such as the national economy were debated frequently ([Commonwealth Secretariat, 2006: 22](#); [EUEOM, 2006: 18](#)). Sata's attacks on foreign investors, particularly those from China, for their abuse of the mining workforce and their supposedly corrupt relationship

with the MMD resonated with urban Zambians, who were already angered by the negative impact of economic liberalization. PF won 29 percent of the vote followed by an even stronger showing in the 2008 by-election when the party received 38 percent of the popular vote ([Larmer and Fraser, 2007](#); [Cheeseman and Hinfelaar, 2010](#); [Resnick, 2012](#)). While some saw the political developments before and after the 2006 election as sign of the increasing importance of ethnic appeals in Zambian politics ([Posner, 2005](#); [Erdmann, 2007](#)), others argued that the rise of particularly the PF should be considered a combination of ethnic appeals in the countryside with issue-based, non-ethnic politics in the urban centers ([Cheeseman and Hinfelaar, 2010](#); [Gould, 2007](#); [Larmer and Fraser, 2007](#)). As argued by [Fraser and Lungu \(2007: 1\)](#):

"In September 2006 Copperbelt voters roundly rejected current policies, electing to every urban seat in the region MPs representing the Patriotic Front (PF), a party that ran on a platform of deporting foreign investors that exploit the workforce, increasing corporate taxes and limiting foreign ownership of mines".

4.2.1. Changes to the mining tax regime after the 2006 elections

Post-election politics indicate that the MMD-government and President Mwanawasa did indeed take the PF's rising popularity as a sign that something needed to be done with the mining tax regime and the DAs. [Cheeseman and Hinfelaar \(2010: 64\)](#) argue that Sata and the PF progressively pushed issues of importance for the urban poor between 2004 and 2008. Because of the popularity of these proposals, the MMD chose to adopt them. Speaking before the presentation of the 2007 budget, President Mwanawasa reflected on the election and said that "Zambians spoke clearly and we will reflect on their concerns and implement those that can immediately be done."¹¹ Mwanawasa and MMD subsequently introduced several taxation reforms aimed at addressing both income inequalities and increasing tax revenues from foreign mining companies. The Mines and Minerals Development Act of 2008 effectively annulled the validity of the DAs and increased the

¹¹ 'Mwanawasa to cut taxes after election', *Times of Zambia*, quoted in <http://www.sadoc.at/news/2006/2006-142.shtml>, October 25, 2006.

royalties to 3%, while the Income Tax (Amendment) Act of 2008 increased the corporate tax while also introducing a windfall tax that stipulated that the copper mining companies had to pay increased level of taxes in periods of high copper prices. This was one of the PF's central campaign issues (Fraser and Lungu, 2007; Mwamba et al., 2010). The National Secretary of the MMD freely admitted that they picked up and acted on opposition proposition before the 2011 election.¹² This in turn led to the PF repositioning itself in order to attract more voters¹³ Sata continued to campaign on slogans such as “For Lower Taxes, More Jobs” and “More Money in Your Pocket” which indicated that the PF were still pushing the taxation agenda with a pro-poor message (Cheeseman and Hinfelaar, 2010: 73).

4.2.2. Presidential by-elections 2008 and reversal of the windfall tax

The death of President Mwanawasa in August 2008 led to a new Presidential Election in late October 2008. Due to a national mourning period for the late President as well as the strict timeline stipulated by the constitution, the campaign period was short and few formal changes could be made to the electoral framework and the policy platforms of the political parties. All parties therefore reissued the manifestos created before the 2006 election.

The death of President Mwanawasa, and the subsequent election victory of his former Vice-President Banda in 2008, coincided with a significant drop in copper-prices due to the global financial crises. The copper mining companies, some of which still refused to acknowledge the validity of the windfall tax, threatened the Zambian government with investment cuts if the windfall tax was not removed (Mwamba et al., 2010). The newly formed government obliged, and the Income Tax (Amendment) Act of 2009 removed the windfall tax, thus effectively handing the opposition an example of how the government was pro-foreign capital before the 2011 election.

4.3. The 2011 election campaign

All the main Zambian parties developed new manifestos before the 2011 election. While the general attention to taxation issues relative to other issues dropped compared to the 2006 manifestos, there were more concrete policy proposals in the opposition parties' most recent manifestos (see Table 4). The PF manifesto in particular included a number of specific policy proposals. The party manifestos all stressed the need to broaden the tax base through decreasing taxes for low-earners (PF, 2011: 28; MMD, 2011: 19; UPND, 2011: 12). But, the party manifestos differed on the issue of mining taxation. The PF included proposals that would clearly alter taxation dynamics in the mining sector if implemented (PF, 2011: 28). The incumbent MMD on the other hand, again portrays itself as the ‘investors party’:

“Total investment in mining operations has grown from US \$490 million in 2000 to US \$4.4 billion in 2010. This success is the result of creating and sustaining an environment that makes Zambia's mining sector one of the most attractive investment destinations. Key to this is a taxation regime that does not disproportionately transfer the risks to investors, but one that presents a win-win scenario to both the investor and the country through appropriate returns on investment and appropriate revenues to the treasury” (MMD, 2011: 10).

¹² Interview with Chembe Nyangu, MMD, Lusaka, June 2011.

¹³ Cheeseman and Hinfelaar (2010: 67) argue that Sata moved the PF towards the center of Zambian politics to widen his electoral appeal, because he wanted to ‘own’ the political legacy of President Mwanawasa and thus win the sympathy-voters. Furthermore, the fact that Rupiah Banda won the nomination for the MMD-candidacy also indicated a re-direction of policy, as he beat the candidate of the reformist ‘young turk’ Section of the MMD.

UPND took the middle road and claimed that they would realign the corporate tax and royalty system to international standards (UPND, 2011: 11–12). The manifestos spell out three separate approaches to the issue of mining taxation, though the PF's manifesto is most specific in terms of how the vision will be implemented.

The increased focus on issues of taxation in the 2011 election campaigns is also reflected in the online news archives of the *Times of Zambia* and the *Post* in the run up to the election. The former ran 17 stories focusing on taxation issues, while the latter ran 21 stories.¹⁴ The *Times of Zambia* is a publicly-owned newspaper and the public television, radio, and the publicly owned newspapers clearly favored the MMD in the 2011 election campaign (EUEOM, 2011: 14). The privately owned *Post* newspaper was in many respects equally biased, and consistently focused on the PF issues throughout the campaign (EUEOM, 2011: 17). Thus, despite the fact that the line between editorial items and news coverage was “blurred” in both the private and public media (EUEOM, 2011: 16; Commonwealth Secretariat, 2011: 20), voters¹⁵ had access to different sources of information that, though biased, made it possible to access different point of views on a range of issues.

The *Times* consistently ran stories that focused on issues of taxation in accordance with the MMD's message of economic growth and increasing tax revenues. Four stories focused on how the current tax regime had contributed to economic growth and a subsequent growth in tax revenues. These issues were often presented with quotes from government officials or people from the business community. Another recurring topic was how the PF's tax policies were ‘irresponsible’ and would frighten the business community. These stories were either editorial run-throughs of the policies of the different parties, or based on statements by civil society organizations or actors from the business community. The UPND, presented their support for the reintroduction of the windfall tax in one story. In general though, the coverage of taxation issues in the *Times* seemed to confirm MMD's campaign strategy of continued economic growth and increasing tax revenue.

The *Post's* coverage of tax issues in the three months leading up to the election was concerned with the low tax revenues generated from the mining sector. The stories were typically written on the basis of either an interview with a PF official or a representative of civil society. While the stories often acknowledged the resource-fueled economic growth, the focus in the *Post* was clearly on how this growth had not benefitted ordinary Zambians, but rather made huge profits for the international mining companies. There were also several stories on the need for revisiting tax policies in order to widen the tax net and assist business outside the mining sector. Stories that covered government- or MMD-activities were by and large negative. The coverage by the *Post* focused almost exclusively on the PF or the government, with the suspected positive and negative connotations to the stories. There were few stories about the other parties – UPND received little or no coverage by the newspaper.

Overall, the party manifestos and the newspaper coverage of the 2011 election campaign highlight that taxation had become a central issue. Though the manifesto data (Table 4) indicate that there was a slight drop in items covered compared to the 2006 and 2008 elections, in 2011 the manifestos (and newspaper debates) presented clearer policy alternatives, suggesting an emerging ideological cleavage. The MMD ran on a pro-business, ‘trickle-

¹⁴ See Appendix A for full overview of different stories.

¹⁵ At least voters living in the urban areas. In rural areas, public broadcasters enjoyed near monopoly.

down' platform, while both the UPND and in particular the PF, focused on increasing the tax burden for mining companies.

4.3.1. *The effects of election campaigns on policy: the 2012 budget*

PF's campaign, emphasizing the urban poor, obviously resonated well with the public and in Michael Sata and PF's fourth election campaign the PF finally was given a chance to implement their policies. In a context where the incumbent party had vastly superior resources to distribute, the opposition ran a very effective campaign by telling their supporters that it was perfectly acceptable to receive clothes and food distributed by the ruling party, but 'Don't Kubeba!'—in other words don't tell the ruling party that you won't be voting for them. The 2012 budget brought the first opportunity for the PF-government to realize its campaign promises. When presenting the budget, the new Minister of Finance Alexander Chkwanda stated:

"Mr. Speaker, during the run up to the election, the PF Government made a promise to the people of Zambia that it will streamline the tax system, lower tax rates and promote tax compliance. One of the commitments we made was to put more money in people's pockets. I wish to assure this August House that we remain as committed to this cause as we were then."¹⁶

The budget did not announce the return of the windfall tax, but an increase in mining royalties to 6 percent was announced, and the budget also introduced several initiatives to increase revenue from customs from the mining sector. Furthermore, the government lowered corporate taxes and increased the income-threshold for PAYE, thus confirming their commitment to using the tax system to achieve economic redistribution (ZRA, 2011b). A number of commentators argued that the 2012 budget indicated a change towards using taxation policies for poverty alleviation (CTPD, 2011; PWC, 2011).

4.4. *The 2015 and 2016 election campaigns*

Despite PF's manifesto and rhetoric on mining tax, the new government faced the same forces that had undermined previous attempts to increase revenue. In January 2015, a simplified mining tax structure was announced with a single royalty tax of 20% for open pit mines and 10% for closed mines. The simplified tax regime was intended to close the many loopholes through which companies could evade taxation. In a repeat from the 2008 windfall tax removals, news reports following President Sata's death in October 2014 immediately speculated that mining companies were renegotiating these rates. The new mining act was passed through parliament in December 2014 and in response, Barrick Gold (Canadian oil company) issued a statement that it would suspend its operations.¹⁷ Again in a repeat pattern, shortly after the elections, the mining tax rates were negotiated and the act subsequently reversed to its original version. The pattern that once a new government is in place, one can almost be guaranteed that mining interests come to the fore, points to the continued individualized negotiations (Hinfelaar and Achberger, 2017).

Arguably, the tax bargain over mineral taxes were less pronounced in the 2016 elections than the 2011 elections. Only UPND and PF developed new manifestos before the 2016 elections. The attention to taxation issues relative to other issues dropped compared to 2011. PF- now a government party – shifted focus to widening the tax base and to simplify mining taxes, but the policy proposals are more concrete. The UPND manifesto also

emphasized the need to broaden the tax base, but the measures suggested were less concrete. After years of economic growth, Zambia's 2016 elections took place in a context of economic decline and the devaluated currency, increased costs of living, unemployment, and closures of copper mines all of which affected the population markedly. In the context of economic decline, PF's electoral strategy was to emphasize the need for continuity and highlight the massive investments in infrastructure in the five years preceding the election. The main opposition party, UPND, on the other hand, used "Zambia, forward" as their slogan crafting a campaign around a message of change and in opposition to what they described as PF's policy failures. UPND's party president, Hichilema, an economist by training, portrayed himself as a more fiscally competent leader than Lungu (upnd-zambia.org 2016).

Compared to the 2011 elections, the media debates shifted markedly in the period before the 2016 elections. First, fewer news stories focused on issues of mining taxes.¹⁸ Second, the tax debate was now dominated by the voices of government and the mining companies. The voices claiming that resource-fueled economic growth had not benefitted ordinary Zambians, but rather made huge profits for the international mining companies, were largely absent in 2016. In its place, mining companies dominate the debates threatening to close down the mines if the tax regime did not acknowledge investor interest. Government voices (PF) predominantly stated their interest in calming the mining sector and markets. Framing themselves as more investor friendly than PF, UPND as the opposition party, did not voice a similar tax-bargain on behalf of the Zambian voters vis-à-vis the largely foreign based mining companies as PF did in the 2006–2011 elections.

5. Conclusion

The discussion above has shown that taxation in the last decade has become a central part of a political debate in Zambian electoral politics, thereby refuting claims that taxation is not a salient political cleavage on the continent. Assessing how issues of taxation have been treated in media debates and the political manifestos of the main parties in elections campaigns in the period 2001–2016, the paper has argued that in a political setting of relative competitive elections and where several different sources of information are present, election campaigns may reflect issue based politics, even though the debates may emerge from a populist rather than ideological background. Starting from the 2006 elections, Zambian opposition parties increasingly emphasized issues of distribution and taxation became a central issue in the election campaigns of the main political parties. The analysis of party manifestos and media debates over four election cycles shows that the issue of taxation has featured prominently in election campaign since 2001 but in particular after the PFs successful campaign in 2006. This suggests that in Zambian multiparty elections since 2006, tax bargains have evolved as a central policy issue.

Contrary to expectations based in fiscal contract theory, the tax bargains between political parties and the citizens has revolved around an "unearned tax", mining revenues. The PF in particular, has consistently pushed the issue of enhancing the taxing of the mining companies. The MMD on the other hand, have mostly run on a platform of an 'investor friendly' tax regime, a position that UPND adopted in the 2016 elections. The policy positions of the different parties have changed over time; the incumbent party has often adopted policies of the opposition after the elections, as illustrated by the mineral windfall tax. This may suggest that the

¹⁶ Quoted in ZRA (2011a), 2012 Budget Address.

¹⁷ <http://www.zambian-economist.com/2014/11/profitting-from-satas-death.html#more>

¹⁸ The Post is missing from analysis due to closure of electronic archive.

positions taken by the parties are not necessarily ideological. As pointed out by LeBas (2011) and Cheeseman and Hinfelaar (2010), populist policy positions are more fluid and policies are often adopted as a result of the anticipated policies of the opposing party rather than based in ideological differences. This does not, however, mean that the policy positions are not real – there have been significant changes in Zambian tax policies and the discussion above shows that political mobilization during election campaigns have contributed to these changes. This suggests that an unearned tax, mining taxes, may shape tax bargains between voters and citizens.

The case of the Zambian mining tax regimes over the past decade suggests that issue-based politics can be manifest in electoral politics in Sub-Saharan Africa, as long as there are parties willing to front issues that carry popular appeal. But, there are significant limitations to the Zambian tax-bargain story. As argued by Fraser and Larmer (2011), Zambia has been unfortunate with regards to the timing of mining policy decisions: When the 1974 nationalisation process was completed, copper prices dropped dramatically with the 1976 international economic crisis; when privatization was implemented in the late 1990s, copper prices were at their lowest, generating little revenue; and when the 2008 windfall was introduced, it was followed by a (temporary) drop in prices and generated little benefit. The increased royalty tax of 2014, established on the basis of recent high market prices and aimed at tackling the illicit financial flows, was reversed in light of

declining copper prices. Election campaigns in Zambia since 2001 show that political willingness to increase revenue for the state as a response to popular pressure is followed by a reversal of policy decision. The many reversals of the mining tax regime have been followed by successful renegotiations of tax regimes by multinational mining companies. According to Conrad (2012), the mining tax regime in Zambia is characterized by individual deals and an individualized tax system, greatly hampering tax administration. Thus, the Zambian case is also a story of the limits to national political bargains over economic distribution through electoral politics in a globalized sharing economy.

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Appendix A. Media analysis – basic tables

See Tables A1–A4 .

Table A1

The Post 2011 election coverage of tax issues – 3 months before election (20.6.2011–20.9.2011).

Date	Title	Issue	Actor/Party	Link
21.6.2011	Musokotwane attacks donors advocating higher mine taxes	Mine tax (MMD against higher taxes, defence of no windfall)	MMD, Donors	http://www.postzambia.com/post-read_article.php?articleId=21332
21.6.2011	New constitution should be campaign issue – Fr Lungu	Mine tax (NGO supports introduction of higher taxes on mining companies)	Civ soc	http://www.postzambia.com/post-read_article.php?articleId=21341
22.6.2011	Mineral wealth is a curse under Rupiah, says Kambwili	Mine tax (PF complains of too low taxes under MMD rule), pro-windfall	PF	http://www.postzambia.com/post-read_article.php?articleId=21382
23.6.2011	Good governance key to development – Dr Moyo	Competence building on taxation important	Civ soc	http://www.postzambia.com/post-read_article.php?articleId=21380
24.6.2011	Government is not sincere on windfall tax – Chisela	Government not competent or honest about windfall tax	PF	http://www.postzambia.com/post-read_article.php?articleId=21449
26.6.2011	CUTS advises review of mining tax system	Tax system needs revision in order to better tax mining sector	Civ soc	http://www.postzambia.com/post-read_article.php?articleId=21474
30.6.2011	Use ballot to reject corrupt leaders, urges Fr Luonde	Wants higher taxation on mining companies	Civ soc	http://www.postzambia.com/post-read_article.php?articleId=21566
4.7.2011	Chimambo fears Zambia may lose out on minerals	Government's handling of taxation of mining comps not good	Civ soc	http://www.postzambia.com/post-read_article.php?articleId=21739
8.7.2011	Zambians have't seen tax benefits – ex-ZRA official	Government should tax mining companies harder	PF	http://www.postzambia.com/post-read_article.php?articleId=21839
9.7.2011	Government ran out of finances for projects – Musokotwane	Government wants to use increasing revenue from mining tax to fund infrastructure	MMD	http://www.postzambia.com/post-read_article.php?articleId=21868
12.7.2011	CSOs urge regular auditing of mines	Mining comps must be better controlled in order to maximize tax revenue	Civ soc	http://www.postzambia.com/post-read_article.php?articleId=21913
19.7.2011	Hoteliers bemoan high cost of doing business	Hoteliers want lower taxes for businesses in order to make them more competitive	Business	http://www.postzambia.com/post-read_article.php?articleId=22056
26.7.2011	Taxpayers need better information – ZRA	Improvement in taxation service delivery is important	Gov (ZRA)	http://www.postzambia.com/post-read_article.php?articleId=22301
27.7.2011	ZRA laments operational incapacity	Tax revenue not optimized as a result of lack of HR	Gov (ZRA)	http://www.postzambia.com/post-read_article.php?articleId=22349
28.7.2011	Explain stance on mine tax, Simuusa tells govt	Gov should increase tax on foreign mining companies	PF (concealed)	http://www.postzambia.com/post-read_article.php?articleId=22382
29.7.2011	Disparities between the rich, poor will always exist – Fundanga	Gov revenue from mining tax will increase in coming years	Gov (ZRA and CB)	http://www.postzambia.com/post-read_article.php?articleId=22406
20.8.2011	PF pledges to cut fuel taxes	PF wants lower taxes on fuel to make it more affordable	PF	http://www.postzambia.com/post-read_article.php?articleId=22685
2.9.2011	ZRA to exceed annual tax collection target	Tax revenues exceed target for 2011 as a result of mining tax arrears	Gov (ZRA)	http://www.postzambia.com/post-read_article.php?articleId=22852
2.9.2011	Mines are funding MMD's campaign, says Simuusa	Claims MMD are funded by int. mining companies, and have pro int. business tax policies	PF	http://www.postzambia.com/post-read_article.php?articleId=22851
7.9.2011	Explain tax avoidance reports, ActionAid tells Glencore	Int mining company accused of tax avoidance	Civ soc	http://www.postzambia.com/post-read_article.php?articleId=22919
14.9.2011		Higher taxes for mining companies	PF	

Table A1 (Continued)

Date	Title	Issue	Actor/Party	Link
	Sata to improve defence, security staff conditions			http://www.postzambia.com/post-read_article.php?articleId=23080

Total of 21 cases where tax was mentioned directly: 7 in June, 9 in July, 1 in August and 4 in September.
Origin/Main source of info: 7 from PF, 7 from civil society organizations, 4 from government, 2 from MMD, 1 from business.
Recurrent theme: Government's taxation of mining companies is not sufficient.
Minor issues: call for more focus on taxation issues, lower taxes for business and poor.
No focus on UPND or other opposition parties, largely negative focus on MMD.
Little or no use of right of response. No editorials.

Table A2

Times of Zambia (from allafrika.com archive over Times) 2011 election coverage of tax issues – 3 months before election (20.6.2011–20.9.2011).

Date	Title	Issue	Actor/Party	Link
30.6.2011	Zambia: Govt to Earn K1.1 Trillion From Tax Arrears	Government receives tax boost as they negotiate arrear settlement with mining companies	MMD/ Gov	http://allafrica.com/stories/201106300367.html
14.7.2011	Zambia: Public Media Highlighting Govt Development Projects – Siliya	Government needs to use public media to enlighten public about how they use their tax money	MMD	http://allafrica.com/stories/201107140791.html
11.8.2011	Zambia: 2011 Campaigns – What's At Stake?	Sata has been flip-flopping on windfall tax – does not represent issues based politics	Civ soc/ Ed/Gov	http://allafrica.com/stories/201108120804.html
17.8.2011	Zambia: 'Dismiss PF Action Against ZRA With Costs'	ZRA dismisses PF claims of MMD tax-cheating	Gov (ZRA)/ MMD/PF	http://allafrica.com/stories/201108170511.html
19.8.2011	Zambia: September 20 – Separating Issues From Deception	PF's policies are not viable as they offer money in the pocket and tax reduction at same time	Civ Soc/ MMD	http://allafrica.com/stories/201108190749.html
23.8.2011	Zambia: 2011 Elections – Die is Cast	Summary of position of parties and candidates. PF has focus on taxes.	Editorial	http://allafrica.com/stories/201108231610.html
24.8.2011	Zambian Breweries to Increase Tax Payment to Govt	Tax revenues increase as a result of economic growth	Business	http://allafrica.com/stories/201108240808.html
24.8.2011	Zambia: MMED, ZRA Case Adjourned	Tax lawsuit against MMD by PF postponed by court.	MMD/ PF/Gov (ZRA)	http://allafrica.com/stories/201108240955.html
24.8.2011	Zambia: Tax for Employees Working for Foreign Governments And International Organizations	Column meant to reject claims (forwarded by PF in other news outlets) that Zambians working for foreign governments and NGO's do not and are not eligible to pay Zambian tax	Editorial	http://allafrica.com/stories/201108250510.html
31.8.2011	Zambia: Simplify Tax Terms – CTPD	More debate around taxation issues is needed for better understanding and compliance	Civ soc	http://allafrica.com/stories/201108310730.html
1.9.2011	Zambia: EITI in Second Audit Report	Still unresolved issues in terms of tax compliance in mining sector	Gov	http://allafrica.com/stories/201109011218.html
2.9.2011	Zambia: ZRA Explores More Tax Administrative Ways	Launch of cooperation agreement with Lesotho Revenue Auth. Hopes this will improve tax collection further.	Gov (ZRA)	http://allafrica.com/stories/201109020891.html
2.9.2011	Zambia: CSOs Want Construction Firms Taxed	NGO wants higher taxes for construction sector as result of construction boom	Civ Soc	http://allafrica.com/stories/201109020898.html
10.9.2011	Zambia: 'Citizens Will Reap More Benefits From Economic Gains'	Business sector and economy is scared of Sata and his tax policy	Civ soc/ business	http://allafrica.com/stories/201109110006.html
10.9.2011	Zambia: Economic Growth, Stability versus Change	Run-through of campaign. PF's tax policies portrayed as irresponsible, unrealistic and flip-flopping.	Editorial	http://allafrica.com/stories/201109110007.html
12.9.2011	Zambia: Hichilema Promises to Transform Luapula's Vast Mineral Resources	UPND wants to reintroduce windfall tax	UPND	http://allafrica.com/stories/201109120601.html
12.9.2011	Zambia: Economy Can Grow at 10 Percent – O'Donnell	Business-community needs reduced taxes to increase growth	Business	http://allafrica.com/stories/201109121250.html

Total of 17 cases where tax was mentioned directly: 1 in June, 1 in July, 8 in August, 7 in September
Origin/Main source of info: 4 Editorial, 4 Government, 3 Civil society, 3 Business, 2 MMD, 1 UPND
Recurrent theme: PF's tax policies are not viable and bad for economy, MMD-governments growth policy has lead to tax boost,
Minor issues: Need for focus on tax issues, tax lawsuit of MMD by PF, windfall/mining tax/construction tax
Clear focus on the positive aspects of the ruling government's policies, only negative focus on PF, limited space for other opposition parties (but more than in post),
Lots of use of editorials, limited use of right of response, styling of reporting us more neutral than post (but content is not)

Table A3

August 11, 2015–August 11, 2016 (election date).

Newspaper	Date	Title	Actor/party	Mineral tax context	Opinion(s) expressed on MINERAL tax level/system	Source
Daily Mail	11.09.2015	<i>State will protect mines from collapse</i>	Government; Mining company	Government says it will protect mines	None	https://www.daily-mail.co.zm/?p=43345
Daily Mail	16.09.2015	<i>'Halt in mining production to hurt economy'</i>	Credit rating agency	2 mining companies are stopping production	None	https://www.daily-mail.co.zm/?p=43918
Daily Mail	09.10.2015	<i>Fingers crossed as ABC unveils 2016 budget</i>	Government; Civil society	2016 budget unveiled	Late 2015 mining tax regime too low	https://www.daily-mail.co.zm/?p=46438
Daily Mail	25.10.2015	<i>'Lungu has laid huge transformation vision'</i>	Government	The governments resolution to the conflict with the mining companies	It is right to move away from the 2015 royalty-only tax regime	https://www.daily-mail.co.zm/?p=44844
Daily Mail	02.11.2015	<i>Mines must preserve jobs</i>	Government	Mines are threatening to cut jobs	It was right to move away from the 2015 royalty-only tax regime	https://www.daily-mail.co.zm/?p=48645
Daily Mail	02.11.2015	<i>Lungu moves to save MCM jobs</i>	Government; Chamber of Mines	Chamber of mines wants "adjustments" to the royalty tax	None	https://www.daily-mail.co.zm/?p=48646
Daily Mail	17.11.2015	<i>KCM keeps workers</i>	Mining company	Mining company will continue operations despite challenging corporate tax	None	https://www.daily-mail.co.zm/?p=50103
Daily Mail	04.12.2015	<i>Kambwili raps Hichilema</i>	UPND; Government	UPND accusing government of failing to attract investment	It was right to cut the 2015 royalty tax from 20% to 9%	https://www.daily-mail.co.zm/?p=51800
Daily Mail	18.02.2016	<i>Mine taxes improved</i>	Government	Cabinet has approved new mining tax regime	The new 2016 royalty tax is favorable	https://www.daily-mail.co.zm/?p=59630
Daily Mail	20.02.2016	<i>Mines welcome new tax regime</i>	Chamber of Mines	Chamber of mines in favor of new tax regime	The new 2016 royalty tax is favorable	https://www.daily-mail.co.zm/?p=69579
Daily Mail	21.02.2016	<i>Mines will be revamped – Kambwili</i>	Government	New investment in mining industry	The new 2016 royalty tax is favorable	https://www.daily-mail.co.zm/?p=59900
Daily Mail	06.05.2016	<i>Mopani gets more life</i>	Government	New investment in copper mine	The new 2016 tax regime is favorable	https://www.daily-mail.co.zm/?p=65514
Daily Mail	16.05.2016	<i>Hope dawns on mines sector</i>	Government; Mining company	Advantages of new tax regime	The new 2016 royalty tax is favorable	https://www.daily-mail.co.zm/?p=66593
Daily Mail	16.05.2016	<i>New mining tax regime to boost FDIs</i>	Mining company; Government	Advantages of new tax regime	The new 2016 royalty tax is favorable	https://www.daily-mail.co.zm/?p=66581
Daily Mail	17.05.2016	<i>Mineral royalty tax bad – civil society</i>	Civil society	Tax-organizations against new royalty regime	The new 2016 royalty tax is too low	https://www.daily-mail.co.zm/?p=66624
Daily Mail	03.06.2016	<i>Mines: Zambia on right track</i>	Mining companies	The mining industry	None	https://www.daily-mail.co.zm/?p=68393
Daily Mail	15.06.2016	<i>New mineral tax will enhance tax collection – mines body</i>	Chamber of Mines	Chamber of mines in favor of new tax regime	The new 2016 royalty tax is favorable	https://www.daily-mail.co.zm/?p=69579
Daily Mail	27.06.2016	<i>Zambia's cost of doing business still high – FQM</i>	Mining company	Competitiveness of economy	Tax level should be competitive	https://www.daily-mail.co.zm/?p=70939
Daily Mail	01.08.2016	<i>We need a stable mining policy – Chamber of Mines</i>	Chamber of Mines	New report about mining in Zambia	The general tax level should be competitive	https://www.daily-mail.co.zm/?p=74866
The Times of Zambia	02.09.2015	<i>2016 National Budget Tempo Set</i>	None	Reduced production in minerals affected mineral royalty collection	None	http://www.times.co.zm/?p=66496
The Times of Zambia	17.02.2016	<i>Cabinet Nods Constitution Amendment Bills</i>	Government	Introduction of price based copper royalty tax .	The new 2016 royalty tax will make mining operations viable	http://www.times.co.zm/?p=79633
The Times of Zambia	20.03.2016	<i>KCM Cuts Production Costs</i>	Mining company	Mining company trying to remain in business	The new 2016 royalty tax will make mining operations viable	http://www.times.co.zm/?p=81560
The Times of Zambia	25.03.2016	<i>ZCCM-IH to Broaden Investment Interests</i>	Mining company	Mining company embarking on diversification program	The early 2016 tax system should be changed to attract investment	http://www.times.co.zm/?p=82151
The Times of Zambia	11.04.2016	<i>Varsity Meal Allowances Intact</i>	Government	Government will maintain dialogue with the mining companies to arrive at a favorable royalty tax	None	http://www.times.co.zm/?p=83760
The Times of Zambia	03.05.2016	<i>Copper Production on Rise</i>	Government, Civil Society	Mining companies are failing to pay their royalty tax	None	

Table A3 (Continued)

Newspaper	Date	Title	Actor/party	Mineral tax context	Opinion(s) expressed on MINERAL tax level/system	Source
The Times of Zambia	27.06.2016	<i>Zami Delegates Call for Mineral Revenue Sharing Mechanism</i>	Civil Society	The Mineral Revenue Sharing Mechanism	The Mineral Revenue Sharing Mechanism should be reinstated	http://www.times.co.zm/?p=84992 http://www.times.co.zm/?p=87037

Total of 26 cases where tax was mentioned directly.

Origin/Source of info: 14 Govt (PF), 8 business (mining companies/chamber of mines), 4 civil society, 1 UPND

Recurrent theme: Government needs to protect mining jobs, it was right to move away from royalty tax, mining companies threaten to close mines due to high taxes, Minor issues: the mining tax regime must be business friendly, mining taxes too low.

General emphasis on the bad effects and negative response to the 2015 tax regime (8%/20% royalty), and on the favorability of the 2016 tax regime change (that instituted a 4-6% price dependent mineral royalty tax). Only one single article expressing the opinion that the new tax is too low.

Table A4

January 20. 2014–January 20. 2015 (presidential by-election date).

Newspaper	Date	Title	Actor/party	Mineral tax context	Opinion(s) expressed on MINERAL tax level/system	Source
Daily Mail	12.10.2014	<i>Budget practical but . . .</i>	Government; Chamber of Mines; Kitwe Chamber of Commerce and Industry; The Mine Workers Union of Zambia; Economic Association of Zambia	Actors give opinions on 2015 national budget.	The new 2015 tax regime is favorable; the royalty tax in the new regime is too high; the new regime is too reliant on royalty.	https://www.daily-mail.co.zm/?p=7329
Daily Mail	17.10.2014	<i>2015 budget issues</i>	None	Budget analysis	The new 2015 tax regime is too reliant on royalty.	https://www.daily-mail.co.zm/?p=8046
Daily Mail	22.11.2014	<i>Support the new mining tax regime in Zambia</i>	Government	Opinion piece calling for support for the new tax regime	The new 2015 tax regime is fair	https://www.daily-mail.co.zm/?p=11869
Daily Mail	27.11.2014	<i>2015 economic outlook positive</i>	World Bank	World Bank evaluates Zambian economy	The new 2015 tax regime could hurt investment	https://www.daily-mail.co.zm/?p=12414
Daily Mail	21.12.2014	<i>Mines union urges State to dialogue with Lumwana</i>	National Union of Mines and Allied Workers	Mining company threatens to suspend operations because of new royalty tax.	The current tax regime is not benefitting the Zambian people.	https://www.daily-mail.co.zm/?p=14982
Daily Mail	24.12.2014	<i>Mining industry revenues must benefit all</i>	None	New report shows government extracts more revenue from mining industry	None	https://www.daily-mail.co.zm/?p=15237
Daily Mail	30.12.2014	<i>Ex-minister digs heels over Lumwana pull-out threat</i>	Local Chief	Mining company threatening to stop operations because of new tax regime.	The new 2015 tax regime is fair	https://www.daily-mail.co.zm/?p=15637
Daily Mail	31.12.2014	<i>New Kansanshi Smelter produces first copper</i>	Mining company	Expansion of mineral smelter operation postponed	The new 2015 tax regime is putting pressure on the mining industry	https://www.daily-mail.co.zm/?p=15820
Daily Mail	11.01.2015	<i>Miners jobs safe – Scott</i>	Mining company	Mining company doesn't stop operations because of the mining tax	The new 2015 tax regime is putting pressure on the mining industry	https://www.daily-mail.co.zm/?p=16723
The Times of Zambia	17.05.2014	<i>Norway Tips Zambia on Mine Taxation</i>	Norwegian Ambassador; Mining Company	Collaboration between Norway and Zambian Revenue Authority	None	http://www.times.co.zm/?p=22605
The Times of Zambia	15.10.2014	<i>It's a Growth Budget Indeed</i>	Government; Chamber of Mines; The Bankers Association of Zambia	2015 National budget	The new 2015 tax regime is fair; the new tax regime may hurt investment	http://www.times.co.zm/?p=38927
The Times of Zambia	11.12.2014	<i>Zambia's Economy Improves – WB</i>	World Bank; Bank of Zambia	The World bank evaluates Zambian economy	The new 2015 tax regime may hurt investment	http://www.times.co.zm/?p=45227
The Times of Zambia	17.12.2014	<i>"Current Mining Tax Regime Susceptible to Scheming"</i>	Government; UPND	New mining tax regime proposed	The royalty tax should be increased	http://www.times.co.zm/?p=46050

Total of 13 cases where tax was mentioned directly.

Origin/main source: 5 Business (mining company/chamber of mines), 4 Government, 2 Unions. 2 World Bank.

Recurrent theme: New Royalty tax may hurt investment; the new royalty tax is fair; the mining tax regime must be business friendly; mining companies threaten to close due to tax regime

Minor theme: views on budget and support to mining tax regime

General emphasis on how the new 2015 tax changes may put pressure on mining companies and thus hurt investment and jobs. At the same time government and the unions point out that the mining industry should benefit the people and that the new tax system will generate more tax revenue.

Appendix B. Manifesto analysis – basic tables

See Tables B1–B3 .

Table B1
Manifesto Taxation table – Zambia 2001.

Party	Title and pages	Word count	Own section	Themes mentioned in	Ideological profile (if any)	General or concrete proposals
MMD	«The Hour has Come», 36 pages	6	No	Fiscal policy, Commerce, Transportation	Non (Business- and growth oriented?)	General
UNIP	UNIP Manifesto 2001, 39 pages	14	No	Local gov, Childcare, (Health), Housing, Economy	Nationalist	Mix

Source MMD: <http://bit.ly/PtIGPv>; UNIP: <http://bit.ly/O1ppER>.**Table B2**
Manifesto Taxation table – Zambia 2006.

Party	Title and pages	Word count	Own section	Themes mentioned in	Ideological profile (if any)	General or concrete proposals
MMD	For growth and empowerment, 60 pages.	10	No	Fiscal policy, Commerce, Socio-ec programs	General (pro-business?)	General
PF	Patriotic Front Manifesto 2006, 32 pages.	31	Yes, under finance	Intro/Foreword, Local gov, Agriculture, Finance, Media, Tourism	Tax reliefs for poor, aim to include informal sector	Concrete
UDA	UDA Manifesto, 13 pages.	8	Yes, under labor policy	Labour policy	Social redistribution through growth	General

Source MMD: <http://bit.ly/PaUpzu>; PF: <http://bit.ly/ND6Ath>; UDA: <http://bit.ly/Rzd4uR>.**Table B3**
Manifesto Taxation table – Zambia 2011.

Party	Title and pages	Word count	Own section	Themes mentioned in	Ideological profile (if any)	General or concrete proposals
PF	«Patriotic front 2011–2016 manifesto», 52 pages.	20	Yes, under fiscal policy	Local gov, fiscal pol, Energy, Commerce, Good Governance	Populist: Tax foreigners harder, less taxes to businesses	Both – usually general statements followed by policy suggestions.
MMD	«Development by all, for all», 41 pages.	4	No	Mining, Economic policies	General (business-oriented?)	General suggestions, little concrete
UPND	«UPND Vision Statement» ^a , 21 pages	7	No ^b	Economic policies, mining.	General, with slight liberal and redistributive touch	Mostly general, some concrete

^a Slimmed-down version of Manifesto. Available online Manifesto is not.^b No thematic sections in Vision statement. Source PF: <http://bit.ly/OLUloo>; MMD: <http://bit.ly/OLUwQK>.

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