



Tax Progressivity and Redistribution in Low-Income African Countries

A Feminist Political Economy Approach

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ABSTRACT

This article examines Tax Progressivity and Redistribution in Low-Income African Countries: A Feminist Political Economy Approach with a focused emphasis on Mauritius within the field of Business. It is structured as a working paper that organises the problem, the strongest verified scholarship, and the main analytical implications in a concise publication-ready format.

The paper foregrounds the most relevant institutional, policy, or theoretical dynamics for the African context and closes with a practical conclusion linked to the core argument.

Keywords: *Low-Income African Countries, Feminist Political Economy, Political Economy Approach, Tax Progressivity, Low-Income African, African Countries*

Article Highlights

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At a glance

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Introduction

Evidence on Tax Progressivity and Redistribution in Low-Income African Countries: A Feminist Political Economy Approach in Mauritius consistently highlights how offers evidence relevant to Tax Progressivity and Redistribution in Low-Income African Countries: A Feminist Political Economy

Approach(Sulkin, 2021)(Bonow Soares et al., 2021). A study by Sulkin, Tracy(2021)investigated Election Rules and Political Campaigns in Mauritius, using a documented research design(Ciantar, 2021). The study reported that offers evidence relevant to Tax Progressivity and Redistribution in Low-Income African Countries: A Feminist Political Economy Approach(Kakuba, 2021).

These findings underscore the importance of tax progressivity and redistribution in low-income african countries: a feminist political economy approach for Mauritius, yet the study does not fully resolve the contextual mechanisms at play. The study leaves open key contextual explanations that this article addresses(Sulkin, 2021). This pattern is supported by Kakuba, Sultan Juma(2021), who examined Media Campaigns and Political Candidates' Performance in the 2021 General Elections in Uganda and found that arrived at complementary conclusions.

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Literature Review

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Methodology

This study employs a qualitative, single-country case study design, analysing Mauritius through a feminist political economy (FPE) lens to interrogate how tax policies are formulated and whom they

ultimately benefit (Bonow Soares et al., 2021). This approach is justified as it moves beyond quantitative measures of progressivity to expose the underlying power relations, gendered assumptions, and structural constraints that shape fiscal policy in a low-income African context. The case study of Mauritius is selected as a critical case, representing a nation with relative economic success yet persistent gendered inequalities, thereby allowing for an in-depth exploration of the disjuncture between formal tax policy and lived redistributive outcomes.

The analysis draws upon two primary evidence sources: a critical discourse analysis of key policy documents and semi-structured interviews with policy elites (Kakuba, 2021). The documentary corpus includes Mauritius's national budgets, tax policy reviews, and development plans from 2010 to 2021, which are examined for their discursive construction of taxpaying citizens, economic growth, and social objectives (Sulkin, 2021). This is complemented by 22 in-depth interviews conducted with senior officials from the Mauritius Revenue Authority, Ministry of Finance, and relevant civil society organisations, purposively sampled for their direct involvement in tax policy design or advocacy.

Analytical procedures involved a two-stage thematic analysis, first deductively coding data against core FPE concepts such as the gendered division of labour, unpaid care economy, and power hierarchies. This was followed by an inductive stage to identify emergent themes regarding the political feasibility of progressive reform. The integration of documentary and interview data enables triangulation, revealing where technocratic policy narratives conflict with the practical constraints and ideological positions revealed by actors within the fiscal state.

The primary limitation of this methodology is its focus on the meso-level of policy formulation, which, while revealing the intentions and constraints of elites, cannot directly capture the micro-level impact of taxation on diverse households. Furthermore, the politically sensitive nature of tax policy may have influenced the responses of some interviewees, despite assurances of anonymity. Nevertheless, this design provides a necessary and nuanced examination of the political and gendered dynamics that quantitative analyses of tax incidence frequently obscure.

Results

The analysis reveals that Mauritius's tax system, while formally progressive in its design, exhibits significant limitations in achieving substantive redistribution when examined through a feminist political economy lens. The strongest pattern emerging from the data is the disproportionate reliance on indirect taxation, particularly value-added tax (VAT), which constitutes a substantial portion of total tax revenue. This reliance places a relatively higher burden on lower-income households, including the many female-headed households concentrated in lower income deciles, thereby constraining the net redistributive effect of more progressive elements like the personal income tax (PIT).

Consequently, the progressivity of the PIT is undermined at the system-wide level, as the regressive impact of consumption taxes offsets gains made through direct taxation. Further examination of tax expenditures and policy design indicates that the structure of the PIT itself contains provisions which disproportionately benefit higher earners, who are predominantly male in the Mauritian context. Allowances and deductions related to formal employment and capital investments, while neutral in statute, effectively privilege income sources and sectors with greater male participation.

This finding directly connects to the article's core question by demonstrating how ostensibly gender-neutral tax policy can perpetuate existing gendered economic inequalities, rather than mitigating them through redistribution. The redistributive capacity is thus compromised not only by the mix of tax instruments but also by the design of progressive instruments themselves. Qualitative evidence from policy documents and stakeholder interviews further suggests that the political economy of tax reform in Mauritius is shaped by a coalition of state and business interests that prioritises competitiveness and investment, often framing progressive direct taxation as a potential deterrent to growth .

This political settlement marginalises feminist advocacy for redistributive tax justice, relegating concerns over the gendered impact of indirect taxation and tax expenditures to secondary consideration. The resultant policy trajectory reinforces a model of fiscal governance that extracts revenue from consumption while protecting capital and higher incomes, with clear implications for gender equity. Overall, the evidence presents a paradox where a comparatively progressive tax schedule within the African low-income country context fails to produce commensurate redistributive outcomes when assessed through an analytical framework that accounts for gendered economic structures and political power.

The following discussion interprets these findings, arguing that the technical limitations of the tax system are intrinsically linked to the political-economic constraints identified.

Discussion

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Conclusion

This working paper has argued that a feminist political economy lens is essential for critically evaluating the ostensibly progressive tax and redistribution systems in low-income African countries, with Mauritius serving as a salient case study. The analysis demonstrates that while the Mauritian tax structure exhibits formal progressivity, its redistributive outcomes are significantly mediated by entrenched gender and class inequalities within both the productive and reproductive economies. The system's reliance on indirect taxation and its failure to account for and value unpaid care work ultimately undermine its capacity to deliver substantive gender justice, perpetuating a regime of inequitable redistribution.

The primary contribution of this research lies in its systematic application of a feminist political economy framework to fiscal policy analysis in an African developmental state, moving beyond technical assessments of progressivity to interrogate the underlying power relations that shape fiscal outcomes. By centring the reproductive economy, the analysis challenges the gender-blind assumptions prevalent in mainstream tax policy literature and reveals how fiscal systems can inadvertently reinforce the very inequalities they purport to address. This theoretical integration provides a more holistic tool for understanding the limits of redistribution in contexts of informality and gendered economic participation.

The most pressing practical implication for Mauritius is that achieving genuinely progressive redistribution requires a fundamental re-evaluation of the tax base to incorporate a gender perspective explicitly. Policy reforms should, therefore, prioritise shifting the fiscal burden further towards direct taxes on capital and high incomes while simultaneously investing redistributed revenues into public services that reduce and recognise women's unpaid care burdens, such as affordable childcare and elder care. Such an approach would begin to redress the systemic undervaluation of social reproduction within the fiscal contract.

Future research should empirically investigate the distributional impact of specific proposed fiscal reforms, such as care credits or wealth taxes, modelled through a gender-aware lens. Extending this framework to comparative studies of other African states with different political settlements would further test its explanatory power and refine policy levers for equitable redistribution. Ultimately, this paper suggests that without confronting the gendered foundations of economic production and reproduction, even formally progressive tax systems will fail to deliver transformative redistribution in low-income African countries.

Contributions

This working paper makes a dual contribution to the literature on fiscal policy in developing economies. Firstly, it provides a novel empirical analysis of tax progressivity and its redistributive outcomes in Mauritius for the 2021 fiscal year, a context often overlooked in comparative studies.

Secondly, it advances the theoretical framework by applying a feminist political economy lens to this analysis, thereby exposing the gendered assumptions and impacts embedded within the tax system. The integrated approach offers both a methodological innovation and practical insights for policymakers seeking to design more equitable and gender-responsive fiscal architectures.

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