

« All Users »: The Customs Officials' Negotiated Coercion

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The article aims to examine the exercise of coercion by Customs in some Sub-Saharan African countries (SSA). The analysis is based on ethnographic fieldwork conducted over 4 years. Coercion by Customs is specific insofar that it is unnecessary to commit an illegal act to face it: to present one's goods to Customs officers is a responsibility in itself, so that everyone's status can quickly switch from "user-taxpayer" to "smuggler". Because Customs services embody part of the state, their practices also contribute to build and unveil the social relation to tax of the national economic elites whose wealth is mainly based on international trade.

In SSA, Customs collect 25% to 60% of state revenues. This predominance of the revenue function makes Customs a bureaucratic elite within the repressive state apparatus. In the field, balancing the lack of material resources, need for profitability, revenue targets set by the political authority and corrupt practices of some, customs officials negotiate coercion through strong legal autonomy that allows them to choose what has to be controlled, to negotiate part of the penalty with the violators and, more generally, to produce texts technically formalizing procedures to be followed. This legal autonomy is reinforced by the relative financial autonomy of customs administrations, known to be rich within poor states: Customs negotiate legal forms of collective income with groups of users, under the threat of corruption generating competition and disorder. The potential coercion has roots not only in law but also in the "corruption of others," which animates both the individual interactions between officials and users and the collective relationship between bureaucratic and economic elites. At a time when donors seek to enhance governance in developing countries through taxation, coercion vis-à-vis users is of particular relevance when reforming Customs. The *mots d'ordre* of the *New Public Management* theory which inspire "experts" are favorably echoed by the "negotiation culture" of Customs, whilst running the risk of overshadowing the political issue of revenue and the potential role of this professional culture in reproducing corruption.