

OTHER PEOPLE'S MONEY AND GOODS: the relationship between Customs officers and users in some countries of Sub-Saharan Africa

T. Cantens¹ (WCO – Centre Norbert Elias EHESS Marseille)

'At the moment Pointe Noire mainly has a lighthouse, a hospital and a Customs office. Everything that is needed to attract travellers. When there is only one man left on earth, it will be a Customs officer!'

Albert Londres – Land of Ebony (1928).

'Has that man seen the devil or what?', exclaims a Cameroonian Customs officer. A user has just come out of his office, crossing himself.²

In Mali and Burkina Faso, the pay of Customs officers is associated with matchboxes because it is believed that they burn in hell. Blundo and Olivier de Sardan (2001) record a similar link in Senegal. In the 1950s in Gabon, the Fang danced the 'De Gaulle' in a play parodying the president, the chief Customs officer and the chief of police (Kramer, 1993).

In Sub-Saharan Africa (SSA), many users are afraid of Customs officers, when they do not look down on them or envy them. Two Cameroonian Customs officers told me how perturbed their fathers had been when they told them they would be joining that detested organization.

SSA Customs officers might be threatening, but they are often under threat themselves. In September 2006, the Central African Customs services were dissolved by presidential decree. Similar measures hit the Customs services in Mozambique (1997-2001), Cameroon (1993), Angola (2001) and the Republic of Congo (2006-2010), with massive redundancies, replacement or appointment of expatriate managers, certain powers removed and handed over to a private company.

Furthermore, the SSA Customs services use modern technology, computers and GPS, which often places them in the forefront of government departments. They are also focused on by donors, experts, sociologists and economists as critical administrations for the life of countries heavily dependent on foreign trade, in both imports and exports. Finally, their often criticised 'dysfunctionality' does not prevent them achieving their annual revenue targets or providing the government with resources in times of political or economic crisis.

The bad reputation that Customs officers have is all the more surprising given that very few users ultimately have dealings or direct contact with them. Communities that are mainly rural

¹ Researcher in the World Customs Organization's Research and Strategies Unit, doctor of social anthropology and ethnology at the Ecole des Hautes Etudes en Sciences Sociales (Paris), member of the *Centre Norbert Elias* (Ecole des Hautes Etudes en Sciences Sociales, Marseille), thomas.cantens@wcoomd.org. The author thanks Robert Ireland, Marya Polner, Mohammed Benguerma, Arlette Painchaux, Christine Dubois, and Gael Raballand for their comments and suggestions. The findings, interpretations and conclusions expressed in this paper are entirely those of the authors. They do not represent the views of the WCO.

² Douala, location of the automation project, February 2007.

do not clear anything in particular through Customs and even though a few livestock farmers have to pay a regular health or pasture tax, they are far from a majority. And the ratio of Customs officers to local residents is very low: there is one officer per 78 to 1 500 square kilometres and one for every 13 800 inhabitants, the average in the SSA countries being one Customs officer for every 8 000 inhabitants (compared with one for every 3 800 in France³). People living in the SSA countries are very unlikely to come into contact with a Customs officer, either at work or in their neighbourhood.

So is there a structural lack of understanding between Customs officers and users? What does the relationship between the people who pay and the people who collect duties and taxes on contact with the goods tell us? Anthropologists (Warnier, 2008, 1994; Guyer, 2004 ; Roitman, 2005 ; Appadurai, 1986) have focused on the goods, observed the people who traded in them or stole them from each other, but ultimately paid very little attention to the people who monitor them or the extent to which temporary suspension of the right of ownership of goods coming under the control of an official establishes a specific social relationship.

This article reports on that relationship between Customs officers and users. As will be seen, it covers a number of different situations in some countries of francophone Sub-Saharan Africa. It follows three rules.

The first is that the work of Customs services in SSA will be considered not in terms of its results but as a social relationship, a means of extracting money. It will be seen that this is to some extent negotiable without recourse to corruption. That approach differs from sociological studies of other enforcement agencies such as the police. The question is not on whose behalf the coercion or violence is exercised (Brodeur, 1994) but how, and what those practices reveal.

A second rule is to be economical in regard to time and geographical scope. Since arrangements at the borders vary widely, it is necessary to discriminate and not look at situations that might be very interesting but have little to do with the most routine dealings between Customs officers and others. This article concentrates on the places of greatest financial concentration, where the most goods are traded and the most money collected.

The third rule is to avoid stigmatization. The portrayal of Sub-Saharan Africa as an area resistant to administrative organization (Mbembé, 1989), inimical to trade and under constant economic threat, calls for a more accurate assessment of the real conditions in which the State and the private sector operate. However, rather than focusing on the Cameroonian Customs services which have been my specialist field since 2006, the observations and comments of Customs officers and users are common to several countries in francophone SSA (Benin, Burkina Faso, Cameroon, Côte d'Ivoire, Mali, the Democratic Republic of Congo), where Customs officers and users have agreed to be observed and interviewed anonymously. So this article will describe a minimum common country.

The first section of the article looks at Customs coercion, the forms and specific characteristics in SSA which make it acceptable to users. After examining those conditions, the second section explains how that coercion operates on a daily basis and how it is more a practice negotiated outside the scope of corruption, although sometimes backed by the threat of corruption. The last section looks at those practices in a more general context of exercise of power, often influenced from outside.

³ Source World Bank online databases.

CUSTOMS, A JOB FOR PROFESSIONALS

Customs officers in SSA, educated at the best schools in their countries, even the very best in many cases, enjoying strong statutory financial incentives which make their career attractive despite its poor reputation, are an administrative elite with wide-ranging statutory powers. Considering their number, they make an effective contribution to the national budget (Cantens, 2010). On whose behalf is Customs coercion exercised and on whom or what? That initial question is answered by two of the essential conditions for the work of Customs officers, firstly the law and secondly the professionalism of those subject to that law. Before that, it has to be shown that the uniform, unlike paper, does not always make the Customs officer.

Uniform (la “tenue”)

Customs officers in Sub-Saharan Africa belong to what are termed paramilitary organizations but not all of them wear an uniform. The wearing of uniform varies from one country to another and may even vary in the same department at different times, depending on whether or not the head of department requires it. So in some departments it is compulsory to wear uniform up to management level, and, in others, only for junior grades such as ‘préposés’ is it absolutely mandatory. When uniformed and plain clothes Customs officers work side by side, the uniform is generally a sign of inferiority; it is not an indication of capability, but non-uniformed posts are more attractive. It is always more interesting and agreeable to be in an inspectorate than in a squad. There are more opportunities for litigation, with the associated revenue. The users those officers deal with are not as dangerous, since the goods are held physically. Officers do not have to pursue smugglers into the bush and they have easier working conditions, in an office rather than in vehicles or stationed at control points.

It is interesting to note that in Cameroon, for instance, a distinction was made in the colonial Customs service between, on the one hand, a ‘sedentary’ branch, the inspectors and junior civilian staff assigned to inspect the goods, and, on the other hand, an ‘operational’ branch with staff not above the rank of sergeant. The work of the first group had higher status. They were paid additional allowances and could rise to the grade of head of department. Whereas the first ‘native’ Customs officers recruited were in enforcement posts, mainly in the operational service, as early as 1921, the first of them to rise to plain clothes management posts did not have that opportunity until the late 1950s, a few years before independence.

Where it is compulsory for all Customs officers to wear uniform, they do not necessarily seem to attach any special prestige to it. There is, or is supposed to be, an allowance for the upkeep of all uniforms. In fact that allowance can be small, non-existent or irregular. Some Customs officers say that they do not want to wear uniform for work because they cannot afford the upkeep and are afraid it will be obviously worn out by the time they specifically need to wear it, at a ceremony for example.

Nevertheless, upkeep problems are often not the only reason for its lack of prestige. Uniforms make Customs officers identifiable and for security reasons many of them do not want to advertise themselves. A Customs officer summed it up in an interview: *‘The allowances are not paid regularly. What’s more, the uniform has negative connotations for people, so some of us prefer not to wear one. Customs officers have a reputation of being corrupt’*. So Customs officers have reservations about wearing uniform. That is not the basis of their authority.

Coercive texts

Customs formalities rely on paper and its fetishization⁴. The standard Customs declaration form, with its fifty or so boxes, is merely the visible face of an enormous number of different texts that are not in evidence at the time of Customs clearance: international agreements laying down rules for calculating the value of goods, rates based on the ‘Harmonized System’ which is a universal classification system for the codification of all goods, community Customs codes applicable in economic and monetary unions, departmental memos signed by the director-general and senior managers.

Those texts determine and constitute the Customs function. They place all goods presented at a border under the control of the administration. For societies with an economic basis of ownership, the unusual situation in which the Customs authorities deprive owners of the use of their goods for a specific period and at a specific location is in the end curiously accepted.

Although relying on paper, the Customs function is strongly coercive, dictating both time and place for the goods and those in possession of them.

Customs officers impose their own timetable. The formalities have to be completed within a certain period. The right of investigation continues to apply for a few years after the goods have crossed the border. Customs officers also control the location. Goods being cleared through Customs are placed ‘in bond’; goods in transit have to follow statutory routes, or ‘corridors’. Officers patrol in a ‘Customs area’, an area of a few kilometres along borders where they have extra powers of control.

Furthermore, coercion is systematic in the Customs function. All goods movements are monitored. If their goods status is recognized, their crossing of the border has already made their owner liable for a Customs debt. The goods are held up until payment has been made. That is the most basic form of coercion. The penalty for failure to pay or delay in completing the formalities can go as far as the goods being auctioned, thereby removing the right of ownership.

Although some Customs authorities (in the OECD countries, for instance) shorten the formalities by targeting their operations, that rarely happens in the SSA Customs services. They actually monitor virtually all transactions, either from documents or by physically inspecting the goods themselves. Customs officers always give very simple explanations for that, reflecting what they believe is done in the ‘developed’ countries. In Africa, I am told, all (or nearly all) users cheat and the flows of goods are so small that it would be a pity not to check everything. That is circular logic: the systematic inspection accounts for the fact that ultimately very few fraudulent transactions are detected (less than 10%).

Along with this strong and systematic formal coercion, Customs officers enjoy special status. In Cameroon, under the French mandate up to 1938, Customs officers were exempt from personal income tax⁵. That arrangement has now been abolished, but their persons and their documents still have a slightly higher value than those of other citizens: the Customs codes

⁴ Pietz (1985-2005) shows how commercial contracts between European traders and Africans in the sixteenth century were based on objects, the fetishes that were believed to guarantee the transaction.

⁵ Cf. 1924 and 1938 budgets, which exempt Customs officers and the military up to officer rank from personal income tax (arrêté du 27 octobre 1923).

include special penalties for assault and contesting an official report involves difficult document forgery proceedings.

If the coercion relies on paper, if Customs officers use their guns very rarely and if they do not always need to be uniformed to impose their authority, that is because there are a lot of 'users' whose job is to work with Customs, as intermediaries.

Who are the 'users'?

The specific nature of the Customs service will be clarified by a brief diversion to the police⁶. Apart from the offender, the equivalent of the Customs fraudster, sociologists studying the police identify non-police officers with 'the public' who make 'demands' (Mouhanna, 2001; Montjardet, 1994). The term non-Customs officer covers more specific practices.

The French colonial authorities in SSA, which had Customs services, only recognized as users those who actually used public services in exchange for payment (railways, water, barges, postal service). Nowadays any departmental memo signed by a senior Customs officer starts with more or less the key phrase, 'the department and users are informed that ...'. The two periods have a common characteristic: the user is the one who pays.

The user pays duties and taxes, providing Customs revenue. At meetings between Customs officers, 'users' has become the standard term, replacing importer and exporter, competing with 'economic operator' or 'client'. An office manager complains of having fewer users, he only has one left, by which he means a single provider of regular revenue. Since they pay, users are entitled to some consideration. A senior Customs officer warns his juniors not to 'annoy' them. The management regularly ask officials in the field if the users are happy and if they are accepting the new procedures.

But a user who pays duties and taxes is not the only person who comes into contact with Customs officers. In fact, he does so rarely. A series of middlemen deals with the Customs formalities on his behalf. So the term non-Customs officer covers a category of 'partner occupations' ("professions partenaires" in French, the phrase used by Customs officers), who are users of Customs services in the sense that they are personally involved in the formalities: forwarding agents, managers of bonded warehouses and areas, Customs agents (also known as "brokers"). The last category is specific to SSA, since they are generally required by law as intermediaries between importers, exporters and Customs officers. There are large numbers of such agents⁷, approved by the head of the Customs administration and organized into associations.

The second category of non-Customs people involved in the Customs procedure and specific to SSA is the 'inspection companies', private companies that certify the value of the goods. It

⁶ This specific characteristic is not all that obvious. In Cameroon and Togo, for instance, the Customs functions were performed by metropolitan Customs officers at essential points, the ports, and elsewhere delegated to district heads. These were paid a specific allowance for the performance of those functions, whereas they were not paid for carrying out police functions. The first Customs officers, including those at the few main entry points, were soldiers recruited to fight German troops in 1914 and performing essential government functions before their demobilization.

⁷ Almost 200 at the port of Douala (for 290 000 EVP in 2010 source : Bollore Logistics), over 300 at the port of Abidjan (for 531 000 EVP in 2007 source : Port autonome d'Abidjan). Le Havre has around 60 (source : Association of Forwarding Agents for Le Havre and Region) for 2.3 millions EVP (source: Grand Port Maritime du Havre), far fewer, since intermediation is not required under European regulations.

is mandatory to use them; they issue the documents which the Customs regulations stipulate are to be attached to the declaration.

Thus a number of actors come to the fore in the Customs system to undergo the formalities in place of the owner of the goods. Intermediation has its advantages for Customs officers.

Intermediation prevents conflicts arising from the technical nature of Customs duties, both international and national. The middlemen know when Customs officers should be challenged in the event of a dispute. The Customs administrations set up and run joint institutions composed of Customs officers and representatives of the middlemen, which have various functions: consultation on procedural plans, compliance with Customs deadlines, resolution of disputes. The middlemen are consulted on the forms of coercion applicable and are responsible for explaining them later to their clients.

In significant numbers, middlemen make the coercion acceptable and easily applicable. It is their job to submit to it on behalf of the users-taxpayers.

Negotiated coercion in the gap between law and technology

Although Customs law is as much prescriptive as prohibitive, there is a certain amount of discretion in its application. Customs formalities are a job for professionals and professionals can always argue about the technical application of the law. Thus there are numerous ways of varying the degree of coercion.

Customs officers give commercial documents administrative and legal status. Maritime and air waybills are accepted as 'summary declarations' within the meaning of the Customs code, while invoices are proof of declared value.

Although Customs clearance premises are prescribed by law, Customs offices are actually established where goods are necessarily held up for purely logistical reasons, because they are changing from one mode of transport to another (ports, airports) or they are largely consumed or used at that location. So in SSA between 60 and 90% of national Customs revenue is typically collected at a single office (port or capital). Those offices deal with the major users, which have industrial or logistical imperatives around which Customs officers organize their coercion: authority for collection ex-quay, inspection of containers on the premises of the importer or exporter during packing or unpacking of containers, work outside statutory office hours and away from offices.

Elsewhere, where the border is long and not confined to one point, and smuggling is rife, Customs officers also work closely with traders. In border regions, Customs officers plan offices close to the markets where goods are unloaded. In a border town, loaders, some perched on the trailer bed of a lorry, others queuing in a warehouse, pass goods from one to the other. They are holding drinks, tins of sardines, radios, toys, sacks of flour and cement, which they intuitively pile up on the lorry. In the shade of the warehouse, a Customs officer carefully records the contents of a lorry loading over 50 tons. His list serves as a manifest and provides a general assessment of the value of the load.

Thus sites of Customs concentration are established where trade takes place in its many different forms. The Customs authorities follow trade. The revenue that has to be sought out where value circulates and the requirement to use professional middlemen make an ostensibly fairly rigid system of coercion flexible by means of structural adjustments.

This first section has described how Customs officers and users accommodate, almost structurally, what is in principle strong coercion. A study of what is negotiated reveals negotiating practices that differ from corruption described by Blundo and Olivier de Sardan (2001b).

2. MONEY AND VALUE AT THE CORE OF NEGOTIATION

In twelve French-speaking SSA countries (Benin, Burkina Faso, Cameroon, Côte d'Ivoire, Congo, Democratic Republic of Congo, Gabon, Mali, Senegal, Chad, Togo), the Customs authorities collect between 30 and 70% of tax revenue excluding oil. Customs officers are important, both financially and for society.

Revenue objectives

The government sets annual 'revenue objectives' for Customs officers. Those figures seal the macroeconomic alliance between the government and often the IMF when the country is in receipt of a loan or foreign donation. They are calculated for the next year on the basis of the previous targets plus the estimated growth rate and an arbitrary rate assumed to take account of improvements in administrative performance. '*The objectives are not objective*', complains a Customs officer. This is a recurring complaint in every country; the view is that the starting point when drawing up the budget is expenditure and the cost is more or less divided between the tax administrations on the basis of unknown and unscientific criteria. So the calculation appears simple, too simple according to the Customs officers to whom their director-general has to make the announcement.

On one International Customs Day, a 25 January, I noticed how that announcement was awaited and raised a murmur of protest in the ranks of Customs officers, some questioning its feasibility, some complaining of the excessive pressure they were already under, some talking about the 'sacrifices' they had already agreed to.

Initially, therefore, these are simple figures, often introduced ceremoniously. Then they feed the state apparatus and increase as they divide. At first annual and global, the figures for the targets are broken down by the Customs management monthly and for each office, then the head of each office in turn breaks them down into daily figures. This administrative replication gives substance to the Customs practice. Hence there are 'revenue days' in Customs offices and those days are measured against real days. An office head is 'behind' or 'ahead of' the calendar days. Customs officers' time is ruled by money.

Reconciling the timing of payments

A former head of Customs bureau always kept a bottle of champagne in the fridge. When a user had made a large payment for duties and taxes, he rang and invited them to celebrate. '*You know why I am ringing you*', a knowing invitation to a user who is also aware of the constraints on Customs officers. The reason that office manager maintained good relations with the transit services of the major importers was also to encourage them if necessary to speed up payment for a transaction at the end of the month and avoid its being entered in the accounts the following month. Another office manager, still in post, explains what he tells users: '*When users do not want a quick settlement, we will ask them to pay quickly. I tell them, you are a business, you have to understand that the State is also a business, its accounts*

have to be just as good as yours. They understand that'. End-of-month or end-of-quarter difficulties sometimes call for radical solutions: an office manager, concerned that a Customs broker is too slow, will send his own official car to an importer to go and deposit the cheque in the revenue office.

So time is negotiated through money. For Customs officers, paying is important but paying on time is even more so. The timing of payments is itself set by the government and its expenditure commitments, particularly the payment of civil servants, a perennial source of concern. Time and money connect Customs officers and users in a different way from the accounts by Blundo and Olivier de Sardan (2001b) and Bako Arifari (2001) of time gained or lost by corruption or its refusal. In non-corrupt practices, Customs officers are attempting to reconcile the conflict in the timing of payments, the temporal value of money, between those who need to have the money entered in the government accounts and those who are not always in such a hurry.

Negotiating the value of goods

That negotiation of the timing of payments is coupled with negotiation of the value of goods. In any country, Customs officers distinguish between two groups of users in a contrast expressed in various ways: 'formal and informal' or 'central market traders and large undertakings'. For each category there is a value for goods, or more precisely a method for determining that value.

With 'large undertakings', often subsidiaries of international groups, they do not negotiate; they apply the 'transactional value'⁸, the value shown on the invoice. Not all importers defraud Customs. Some users, to the greater benefit of Customs at least, over-value their imports so that part of their profit disappears abroad.

When any doubt arises during an inspection, it is difficult for Customs officers to exercise strong coercion or to negotiate. A Customs officer explains that '*all those companies have big legal departments*'. A Customs officer with a reputation as a skilled investigator says, half complaining, that he is always assigned the cases where '*you have to sweat to get the money*'. Another Customs officer bewails the fact that those companies have political backing. The connections are reported by the national dailies (Amselle, 1987). The whole problem, for a Customs officer, is whether that situation applies to the case he is dealing with. All Customs officers know of colleagues who were abruptly sacked because they refused to hand over the file of a user who had a special relationship with the government. Some even claim to have been victims themselves. It is difficult to verify those accounts, since the incident is brief, discreet and involves only a few people. But in the end there are many such reports, they circulate amongst Customs officers, are part of their culture and have an effect on their working methods.

Negotiation is the system used for 'informals', 'central market traders'. It is even strongly recommended and organized for agreement on three points: quantity per unit of measurement (bundle, container), value of that unit of measurement and tax category (generally the highest of three or four categories). That applies to second-hand clothes from Europe and the United States, second-hand goods (miscellaneous items of low unit value imported in large quantities) and new but counterfeit or non-label clothing from Asia, motorcycles and other mass consumption goods with a low unit value. Customs officers apply, or indeed set,

⁸ Cf. Chalfin (2006) for a discussion of transition to the value set by the World Trade Organization.

‘administrative values’, ‘approved values’ or ‘reference values’. These differ from the invoice value, which is considered to be incorrect.

The values are dictated by usage. Negotiation is often very local and sometimes takes the form of a meeting between Customs officers and traders, the latter having no hesitation in brandishing their invoices to show that, if the imports are taxed by their correct value, either their price will rise too much on the market or they will no longer have any profit margins. Customs ‘informals’ are far from the actors often described (Sindzingre, 2006) as outside official channels. On the contrary, they are well organized and have a formal relationship with officers.

These trade networks are neither socially nor economically marginal. Second-hand clothing, for instance, is one of the fourth largest sources of revenue in the port of Douala. When a container-load of second-hand goods or clothes is held up at the port, dozens of young street vendors are awaiting delivery of the goods to be re-sold in the street. In the market, it is the market women who have invested in a bulk load and they too are waiting for their goods.

So the difference between users is determined by the value of the goods they import. Rich importers are generally allowed the market value of goods, the assumed value at the time of the commercial transaction, verifiable from the invoice. In other cases, a negotiated standard value is set. The distinction between users on the basis of value does not depend on whether or not the undertaking has an accounting system, or purely on whether the transactions are official⁹. The two categories are linked in their negotiating relationship with officials. The social distinction is similar to that operated by the colonial Customs authorities which, in Cameroon, set the values of exports according to a market price list drawn up in consultation with traders¹⁰, whereas import values were the price shown on the invoice plus 25%.

Appadurai (1986) noted the link between the value of goods and the parties trading in them. That must be qualified by pointing out that international goods trade would not be possible without the involvement of a State apparatus, a way of arbitrating enrichment.

In fact, negotiating the value of goods means coming to an agreement on the enrichment of those trading in them. In the present case, distinguishing between the two values is equivalent to differentiating between enrichment almost outside any controls and enrichment controlled within limits known and determined locally.

Thus links are established between two pairs of factors, time and money on the one hand, the value of the goods and the social classification on the other. An examination of those two pairs invalidates the idea of Customs duty that is easily accepted because it can be included in the final consumer price (Falola, 1998). This enrichment discipline to which the Customs authorities contribute is equivalent to a form of diversion. Users create competition between Customs officers, and even the Customs authorities and the government.

Competition as a condition of negotiation

⁹ cf. Ellis et al. (1997), Gautier et al. (2001) for this distinction between the informal and the official, which, in our opinion, is more applicable to domestic taxation than to Customs duties, in which all goods are taxed but Customs officers can still class certain importer-taxpayers as ‘informal’. See also Hart (1973), ‘originator’ of the idea, which he applied to activities and not to individuals, and Sindzingre (2006) for a critique of the use of the ‘informal’ concept.

¹⁰ Cf. *Guide de la colonisation au Cameroun* (1927) and budgets.

A Customs officer told me how an office manager he worked with was fired. This incident, a rare occurrence, was reported to me by various sources, in the same terms but from different perspectives. His account is explicit.

'When we, I mean the Customs administration, negotiated with dealers (of a specific kind of goods), we knew what we were doing. The administration has to choose its partnership or say that's it. At the time, when X (Customs officer) joined as office manager, he had travelled such a lot that he had contacts all over the place. I was in his office. As soon as goods arrive, he has any doubt, OK, he calls a Customs officer at the port of dispatch and asks him. He is sent copies of the invoices. There were a lot of disputes, I was able to build part of my house with the proceeds. But there you are. The guys moaned that we were no longer sticking to what had been negotiated before he came. He was applying the Customs rate. They got him. X was called to see the minister. He told him, 'Right, I'm giving them your head', that was the importers in Y (one of the country's regions), 'I'm giving them your head on a plate but in return I told them, this is what the donors are asking for as revenue targets, if I give you X and you go back to how it was before, do you guarantee I will get my revenue? They assured me I would'. So X was sacked after six months. I know him, that's what happened, he was my boss in Customs, there was a lot of talk about it'.

(conversation after a meeting between Customs officers and importers in a network).

Negotiation can also play Customs officers off against each other. A Customs officer says that constraint is pointless. *'If we impose too many constraints, they are going to go elsewhere'*, the implication being that they will go to an office with a more favourable negotiated value. In another country, a head of bureau gave me the Customs clearance values for an alcoholic drink very popular in the region, which I was to compare with those for the same drink imported by a neighbouring office. Another told me he had gone in person to *'get his users back'* from a neighbouring office which applied more attractive values and had siphoned off his revenue. The head of a region in which there were several offices complains of the *'policy of the lowest bidder'* amongst the office managers, which ultimately brings down all their revenue since the revenue figures are regional.

When users create competition on the value of goods between Customs officers¹¹ and between Customs officers and the government, that ensures them continued negotiation at the expense of discipline imposed by Customs officers, either structurally, through coercion arrangements, or in specific situations in day-to-day relations.

Communal payments, 'the price of peace'

The second way in which that resistance to Customs discipline is expressed is through money paid under headings other than duties and taxes. Users pay money to Customs officers legally. The funds which they administer are in a sense communal.

Disputes result in fines, the proceeds from which can be divided into three types of shares. One share goes to the Exchequer. Another is paid direct to the officers who dealt with the case¹². A third goes to Customs officers as a whole in various forms, not all of which exist in every country (development fund¹³, group fund, complementary health insurance, 'costs' related to the investigation). In another statutory scheme, less common in francophone SSA,

¹¹ cf Bako-Arifari (2001), quoting a Customs officer in Benin who is trying to make his office 'attractive'.

¹² Between 10 and 30% depending on the country and the method of allocation (for instance whether or not senior officers are included), but always without a ceiling. This system seems to be specific to the francophone countries; for example, it was introduced in Cameroon in 1935.

¹³ In some countries, such as Senegal, the private sector agrees a development fund to combat fraud.

Customs officers are paid special bonuses, calculated monthly, and percentages of the amount by which the revenue targets are exceeded.

Alongside that statutory scheme there is an extra-statutory scheme. 'Extra-statutory work' (TEL), 'extra work' (TS), 'protocols', 'fees' are additional bonuses¹⁴, per action or at a fixed rate, paid by users to a Customs authority which is responsible for apportioning the proceeds. Although highly formalized, those schemes are doubly infra-legal.

Firstly, they derive from old legal systems. Thus the TEL, or TS depending on the country, originates from the French colonial Customs system, which established it but confined its use to work outside the office and/or statutory working hours, at the request of a user¹⁵. Nowadays the term extra-statutory work is applied to a variety of administrative actions carried out at the office during office hours. It is more in the nature of a bonus. It is primarily a contract between users and Customs officers. To ensure that a Customs officer does not ask for a bribe for a routine action, a protocol agreement lays down a formalized rate, the same for everyone and transparent, justifying refusal by users to make individual payments.

Secondly, such arrangements are infra-legal since they are common locally, easing relations between users and Customs officers concerned at corruption and competition. An officer complained at a meeting: *'If you have protocols, bring them, everyone can drink iced water, some will have their glasses full, but everyone will get something to drink'*, meaning that specific protocols had been put in place locally to regulate conflicts with users, but their proceeds were not divided up outside the 'premises' in question. Another officer complained that some people had set a fixed price for the protocols on a monthly basis and no longer for each action, which was contrary to the original spirit and meant that he was suspected of direct collusion with the user who benefited from this specific procedure.

These legal and infra-legal arrangements survive on corruption when it is a source of unpredictability for the user and competition for Customs officers. Corruption at places where money is involved (ports, airports, major Customs clearance centres) is often an individual act, or at least the proceeds are not shared out. Thus, for example, a Customs officer explains that the inspector and the user, 'the negotiators', will prefer to enter into a direct agreement on the duties to be paid, to avoid scrutiny by the office manager either before the import transaction or before the fine if the fraud is discovered, the fine being proposed by the office manager and not by the inspector. Another Customs officer explains that colleagues *'can go mad trying to get their share'*, to cause problems for a user suspected of entering into a corrupt arrangement with an officer higher up in the hierarchy or a colleague disinclined to share. It is what they call the elephant culture: a hunter kills an elephant, takes his share and anyone passing by can also take something from the carcass.

In the context of communal payments generated by statutory and infra-statutory arrangements, any corruption then becomes a drain on funds at the expense of Customs officers as a whole who, as explained, all receive a share.

A second type of communal payment funds the middlemen's organization, ensuring the existence of leading middlemen in charge of those organizations. Following the example of the TEL/TS described above, it is not only Customs officers who collect it; the associations of forwarding agents collect it from their affiliated members on behalf of Customs. The associations then deduct a share for the 'administrative costs' of collection.

¹⁴ The term 'bonus' includes payments and benefits such as mission expenses.

¹⁵ Decree of 16 September 1920 in Cameroon – Official Gazette.

Looking beyond the communal funds of Customs officers, other leading middlemen use Customs officers to fund the institutions they run. In many countries, shippers' associations issue a cargo tracking note, a document which has to be paid for and is often expensive since Customs officers consider those bodies to be 'nouveau riche'. Their problem is that they cannot check that the user has in fact fulfilled that requirement unless they ask Customs officers to do it for them. In two countries linked by a transit agreement, the chambers of commerce have a monopoly over the surety for goods in transit. Elsewhere it is also the chamber of commerce that has the monopoly over the sale of declaration forms. Customs discipline relies partly on the organization of middlemen or the private sector. That is nothing new, since in French mandated territories the budgets of chambers of commerce were funded by a tax on imports¹⁶.

The previous two sections described negotiation and coercion practices and how they fitted into the social sphere of wealth and trade. Relations between Customs officers and users are founded on stable material bases, in particular the circulation of communal money, shared between both Customs officers and the leading middlemen representing and organizing users. Those practices govern the discretion that all officials of enforcement systems have in the field (Montjardet, 1994). That then raises the question of the determinism of those practices, their structure and development.

RITUALS IN PRACTICE BETWEEN CUSTOMS OFFICERS AND USERS

Are the practices of Customs officers and their relations with users determined in any other way than by the use of a random system that is refined and extended as time goes by? That question leads us to focus on what happens when the practices described above break down, or rather what does not happen, what does not change and reveals a form of negotiation that subsumes any kind of relationship between Customs officers and users.

What does the sanction for Customs fraud show?

From a legal point of view, the answer is fairly simple. Duties and taxes that have been avoided are repaid and a fine is imposed, which might be more than the duties and taxes and even the value of the goods. From an ethnographic point of view, this is a difficult issue. Firstly, sanctions are rare; less than 10% of Customs declarations are disputed. Secondly, corruption can mask negotiation with a sanction: the sanction can be merely a sham at the conclusion of negotiation reducing the seriousness of the fraud uncovered.

Nonetheless, at the very heart of the sanction, the negotiating relationship between Customs officers and users is not fundamentally called into question. Customs officers have a legal power of settlement. The fraudster is offered a financial sanction that extinguishes prosecution. What is actually being extinguished at that point? Basically, two lights: the one filtering through the half-open door to banning and the brighter light of publicity.

'We don't close the door, ever', says a Customs officer. The user is not asked to step outside the normal negotiating relationship, even in cases of fraud. The same Customs officer gave me an example. A forwarding agent who was approved, i.e. officially trusted by the administration, lent an 'informal' declarant (*'who has his office in his pocket'*) his bank

¹⁶ Decree of 1928 (cf budget 1929) + in 1938 special tax for the chambers of commerce to check the quality of goods.

security and his access codes for the Customs computer system so that he could make a fraudulent declaration. Customs officers discovered the fraud and told the approved forwarding agent he would not be penalized if he brought the informal declarant to the Customs officers. That arrangement is, of course, outside the scope of the power of settlement, but it shows how deeply rooted negotiation is.

In addition to banning, the exclusion represented by the withdrawal of approval, negotiation extinguishes any publicity surrounding the legal arrangements for the sanction. The Customs sanction is discreet because it is not made public¹⁷; it is covered by the duty of professional secrecy.

The fact that commercial crime is viewed lightly (Amand and Lascoumes, 1977) does not fully explain the negotiation of the sanction. On the contrary, it is a further sign of the distinction Foucault makes between illegalism with the duties to which the Customs system relates and illegalism with goods such as theft, between the two types of coercion associated with them, one consisting of fines and negotiation and the other violent and physical, consisting of imprisonment and even a public lynching. The key question is what, in practice, makes Customs officers and users agree to this process of negotiation? What makes principles outlast the theoretical breaking point in negotiation that the sanction should represent?

That question prompts a consideration of four local rituals linking Customs officers and users together in the same concept of their relationship, sometimes prescribed, often imposed from outside.

Measurement

The first ritual is measurement, the production of figures. Revenue targets are not the only criterion. All Customs officers are familiar with the *Doing Business* reports, the *Logistics Performance Index* and the *Transparency International* classifications and know that their country has a low classification¹⁸. Some Customs officers even know where their country is ranked directly from the cross-border trade indicator, one of the indicators summarized for the general classification in *Doing Business*. They describe what the minister wants following those classifications and the relative pressure that results.

This measurement ritual creates an imaginary relationship between uniformity and reality. On the one hand, in looking at what is comparable between countries, measurement establishes a way of perceiving the relationship between trade and administration, which is thus in line with the approach in the countries with the highest classification that become political 'models'. On the other hand, in that it is repetitive, annual and in questionnaire form, and so translates perceptions into figures, measurement also assesses, whilst tending towards an ideal of uniformity, the difference in the perception of their relationship by users and officials: conflictual, ineffective, part that is 'informal', attractiveness.

In other words, measurement represents an imaginary relationship to real working conditions (Althusser, 1995): it classifies relations between users and officials and shows the gap between the two relationships to reality, that of officials and that of users.

¹⁷ If the fraudster fails to respond to a Customs summons, an official report can be attached to the office door.

¹⁸ The highest rated francophone country on the Atlantic coast of Africa is Burkina Faso, 151st out of 183.

As a counterpoint, this type of measurement prompts a desire, still rare at the moment, to revert to the local, sometimes also by measurement. Some research is being done on transit time, the time it takes to release goods, the time taken to pass through regional corridors, in order to assess locally the actual effectiveness and functioning of the administrations (Refas and Cantens, 2011, WCO 2011).

Use of computers

Measurement is enhanced by the computerization of procedures, since all SSA Customs administrations have computerized Customs clearance systems. Customs computer systems have evolved very fast in SSA, particularly at the instigation of the United Nations Conference on Trade and Development (UNCTAD). UNCTAD has designed, developed and distributed Customs clearance software in over 80 developing countries since 1981.

Computerization works on the Panopticon principle (Bentham): centralized information and monitoring, separation of monitoring in individual cases (modes of access to the computer system), random checks (all Customs computer systems automatically route declarations to the control networks and retain a certain random element in the choice made), asymmetry of information between monitors and monitored, together with the ability to make history. From mere statistical measurement, Customs software has evolved towards the management of procedures and is now reverting to the power of knowledge associated with them, tending towards the supervision and assessment of individuals and their behaviour (Cantens et al, 2011) through indicators and measurement of individual performance and that of importers.

Computerization merely rationalizes the balance of power between Customs officers and users. Because users are obliged to use it, they assist in the collection of information on themselves so as not to break the law, without having any control over its final processing.

Public dialogue

The third ritual fits in with the first and is just as informative: transparent public dialogue, clarified by figures, ‘good practice’, ‘workshops’ at which experts act as moderators between users and officials, the relationship between experts and the political authority as arbiter, meetings in international organizations, national and international forums at which senior officials and economic leaders are invited to enter into a dialogue.

Customs officers in the field do not believe the decisions or resolutions emanating from these national and international dialogues will be implemented, or only to a very limited extent. They say that whilst complaining at their superiors’ lack of commitment to influencing those discussions. In fact, a link is never established between the macro and micro levels, and for good reason; the latter would make it necessary to re-think the forms of knowledge associated with the former. Recording practice in the field is simple and objective, but that is not the case with synthetic representations of governance and the economy.

This dialogue ritual creates an imaginary relationship of inherent (Harrison, 2005) and lost harmony, which justifies constant reform. The dialogue ritual presents relations between Customs officers and users as a transactional relationship applicable to development, between an effective organizing state and companies that are ‘engaged’ (Stirrat, 1992, World Bank, 1989, 2005). That is entirely consistent with the negotiation discussed previously. Technically based revenue targets are imposed and the forces involved are provided with as much information as possible to shape the debates and left to find their own equilibrium.

This harmony of transactional relations establishes the power of the private sector as an organizing principle. The example of Cameroon in the early 1990s is a particular illustration. In that period, tax collection became a great deal more complex, whereas the capability of the tax administrations was reduced. Initially VAT was introduced, a tax collected by the private sector and paid back to the State and thus particularly difficult to monitor. Secondly, in 1995 Cameroon signed the WTO agreement on transaction value, which obliges it to accept the invoice value. That in theory complicates control, since it is for Customs officers to prove fraud and no longer for importers to prove their good faith as before. In the 1994 'deflation', the number of public servants (apart from police officers and the military) was reduced and their salaries were cut by 75%. As soon as the monitoring of tax collection is made more complex, the position of the officials responsible for its implementation is weakened.

A technical recognition system

These are recognition rituals (Althusser, 1995) in the sense that both sides, Customs officers and users, recognize through practice their place in the system organized by society around wealth for the tax authorities in general and, for Customs in particular, around goods in circulation.

Goods in circulation are still a 'civilization' issue (*L'Explorateur*, 1875) and nowadays, in the more modern terminology, a 'development' issue. In 1875, the newspaper *L'Explorateur*, financed by geographers and traders, used the Customs tables as 'evidence' of the extent to which Algeria had become 'civilized'. The French official who wrote the explanatory statement for the Cameroon budget in 1925 welcomed the fact that 'thus the trade of the country is developing in parallel to improvements in the situation of the native, gradually progressing towards the satisfaction of needs whose number indicates the level of civilization' (p.9). The official who wrote the explanatory statement for the 1937 budget used Customs statistics to state that there is an 'increase (of) the material and psychological well-being of the population' (p. 3). In the French Government's reports to the League of Nations on the administration of the mandated territories, there are many examples of European material prosperity and especially its trade as the lever for integration into paid work and the monetarization of relations.

More recently, in 1964, the liberal slogan 'trade not aid', inherited from the Marshall Plan and adopted by the so-called Third World countries in 1964 at the first intergovernmental meeting of the UNCTAD, showed its limitations (Leduc, 1963; Lacharrière 1964). Since the 1990s the 'globalization of trade', the other name for international trade, has imposed a 'new order', the main route to development (Blein, 1998; Rodrik, 2001)¹⁹. The World Bank (2005) thus sees trade as a 'disposable resource', analogous to debt relief, investment and aid.

The apolitical continuity of trade is linked to the action of donors. Because of their terms of reference, it is difficult for them to interfere openly in national political decisions. In practice, it is sufficient, for instance, to include Customs reform in wider-ranging projects, at least financially. Hence Customs reforms in SSA play a minor part in financing road infrastructure projects, pursuing with the same determination as in previous centuries the aims of opening

¹⁹ On the lack of correlation between growth, poverty reduction and openness to foreign trade, see also Prabirjit Sarkar and Anne Saint Girons (2005), Sindzingre (2001) and 2004 and 2009 UNCTAD Least Developed Countries Reports.

up trade routes and making them more secure²⁰. Another practice is to include the general principles of Customs reform in international trade negotiations: the World Trade Organization 'facilitation' aspect included in the Doha Programme, European Union support for 'Customs modernization' projects, if possible regional, offsetting the financial risk in the economic partnership agreements which should, in theory, reduce Customs revenue by establishing free trade areas between the EU and SSA countries in particular.

Making the tax and Customs function more technological creates two risks. Firstly, technology changes rapidly. Thus the director-general of an African Customs service objects when the United States proposes non-intrusive physical inspection of all their imports by scanning after the incident on 11 September 2001, on the grounds that in the previous ten years the West was pressurizing the developing countries to facilitate border crossings and stop systematic inspections. That then requires constant reorganization as a characteristic of public bodies (Stull et al., 1988) and requires those bodies to be clients for technologies evolved outside the developing countries.

Furthermore, taxation becomes a form of euergetism²¹ by economic elites. The specific practices of negotiation or absence of negotiation, based on transaction value and possible exemptions, mean that you give what you want. The idea of citizen enterprise is a particular illustration of that point. Thus a Cameroonian business says that it has 'opted for citizen enterprise'. Legality becomes a choice, which is not always without the quid pro quo of exemptions, for example. The trust taxpayers place in public expenditure in accepting the tax is transformed into a possible political duty. Consequently, taxation is not a democratic decision and remains at managerial level (Fjeldstad, 2001 ; Moore, 2004).

CONCLUSION

One of the rules established in the introduction was that relations between Customs officers and users would be considered from a social perspective and not in terms of problems and solutions. However the conclusion diverges slightly from that by considering two perspectives.

Firstly, an examination of practices between Customs officers and users in SSA has revealed the important role of international and transnational organizations in generating knowledge, in presenting a relationship to reality that requires recognition and mutual recognition by both sides within an ideological system. But the international institutions are not monoliths. Their power to produce knowledge also creates its own internal tensions. Based on the World Bank report on the effects of the Washington Consensus, the Harvard economist Rodrik (2006) notes that, starting from an identical finding of failure, the World Bank, the IMF and UN Millennium Project open up radically different perspectives: humility in the analysis of the problem and a search for alternatives in the first case, a radical approach by the second institution, which explains the failure by the fact that the reforms have not yet gone far enough, confidence in the analysis of the problem and ambition for a global solution in the third case. But within an institution, Rodrik also points out in a footnote the difficulty he had in the field in persuading the experts to alter their practices: 'We have discovered how difficult it is to wean the Bank's country economists away from the Washington-Consensus, laundry-list, best-practice approach to reform' (p. 977). In that respect, the anthropology of

²⁰ See travels and missions reports and books written by M. Delafosse, French colonial administrator and ethnologist and P.L. Monteil, French officer.

²¹ See Paul Veyne (1976, 1981) on euergetism in Roman societies.

relations between officials and users should include the more specific ethnography of action by 'experts' in the field and their relationship with the people being reported on in work situations in transnational and international organizations. That would help demonstrate in particular how 'good governance' and especially its counterpart, corruption, have been providing an explanation for the failure of economic policies for almost twenty years.

Secondly, it is important to enlarge the scope of the anthropology of the transaction. Warnier (2008) links the knowledge of production and the estimate of value to the manner in which it is moved. In that respect, the Guyer programme (2000) on the need for an anthropology of goods seems to me to be highly topical.

However, I would add to that the presence of the State and its officials. The practices described as informal and their association with marginality or poverty are not always illegal from a Customs point of view. They are practicable, profitable, meet social needs and fulfil economic requirements. In particular, they are negotiated with officials in a highly formal manner. In this article I hope to have demonstrated the importance of understanding the anthropological dimensions of transaction and accumulation at the point when the goods come under State control and are the subject of negotiations going beyond their actual value. The excellent work by Guyer (2000, 2004) and Hart (1992) on trade characterizes bureaucratic systems as phantoms to be avoided. That might be so in the case of domestic taxation, which survives on its control of a few hundred large companies. It rarely applies to Customs duties, in view of the coercive relationship based in practice on the goods themselves. Although, as a Customs officer, I might feel nostalgic about the disappearance of the Customs system, as an ethnologist it seems to me that it will still be very much in evidence in the field for some time to come and taking into account the relationship between Customs and informal practices of trade is relevant and this current research should be extended from SSA to different areas, for instance Maghreb which has also inherited of the French colonial Customs service to investigate to which extent Customs' culture gives birth to quite normalized professional practices linked to the relationship between users and civil servants.

Indeed, looking at Africa a little over 30 years ago, Klinghoffer (1973) believed that there could be different forms of modernity. The risk, if we heed it, is that the possible forms will appear at best dissident, at worst dysfunctional.

BIBLIOGRAPHY

- Althusser (L.), 1995. *Sur la reproduction*. Actuel Marx Confrontation. Presses universitaires de France. 314 pages.
- Amand (M. F.) and Lascoumes (P.), 1977. « Malaise et occultation : perceptions et pratiques du contrôle social de la délinquance d'affaires », *Deviance et société*, vol. 1, pp. 135-169.
- Amselle (J.-L.), 1987. « Fonctionnaires et hommes d'affaires au Mali », *Politique Africaine*, n°26, pp. 63-72.
- Appadurai (A.), 1986. « Introduction: commodities and the politics of value », in : A. Appadurai (ed.), *The social life of things. Commodities in cultural perspective*, Cambridge : CUP, pp. 2-64.
- Bako-Arifari (N.), 2001. « La corruption au port de Cotonou : douaniers et intermédiaires ». *Politique Africaine*, No. 83, pp. 38-58.
- Blundo (G.) et Olivier de Sardan (J.-P.), 2001. « Sémiologie populaire de la corruption », *Politique Africaine*, n°83, pp. 98-114.
- Blundo (G.), Olivier De Sardan (J.-P.) (ed.), 2001b. *La corruption au quotidien en Afrique de l'Ouest Approche socio-anthropologique comparative : Bénin, Niger et Sénégal*, Paris : EHESS/IRD, Genève : IEUD, rapport de recherche octobre, 282 pages.
- Brodeur (J.-P.), 1994. « Police et coercition », *Revue française de sociologie*, 35-3, pp. 457-485.
- Budget des recettes et des dépenses, exercices 1924, 1925, 1937 et 1938. Imprimerie du gouvernement, Yaoundé.
- Chalfin (B.), 2006. « Global Customs Regimes and the Traffic in Sovereignty », *Current Anthropology*, Vol. 47, N°2, pp. 243-276.
- Cantens (T.), Raballand (R.), Bilangna (S.), 2010. « Reforming Customs by measuring performance: a Cameroon case study », *World Customs Journal*, vol. 4, n°2, pp. 55-74.
- Cantens (T.), 2010. « Is it possible to reform a Customs administration : the role of bureaucratic elite in Cameroon », *UNU WIDER Working Paper series*, n° 118.
- Commissariat de la République française au Cameroun, 1927. *Guide de la colonisation au Cameroun*, Paris, 262 pages.
- Ellis (S.) et MacGaffery (J.), 1997. « Le commerce international informel en ASS. Quelques problèmes méthodologiques et conceptuels (The Sub-Saharan Africa's Unrecorded International Trade. Some Methodological and Conceptual Problems) ». *Cahier d'Etudes Africaines* vol 37 cahier 145, pp. 11-37.
- Fjeldstad (O.-H), 2001. « Taxation, Coercion and Donors : Local Government Tax Enforcement in Tanzania », *The Journal of Modern African Studies* vol. 39, n°2, pp. 289-306.

Foucault (M.), 1965. *Surveiller et punir*.

Gautier (J.-F.), Rakotomanana (F.), Roubaud (F.), 2001. « La fiscalisation du secteur informel : recherche impôt désespérement », *Tiers Monde*, vol. 42, n°168, pp. 795-815.

Guyer (J.)

2000. « La tradition de l'invention en Afrique équatoriale ». *Politique Africaine* n°79, pp. 102-139.

2004. *Marginal Gains : Monetary Transactions in Atlantic Africa*. The University of Chicago Press.

Hallu (R.), Bensaïd (A.), Bascou-Brescane (R.), Verneuil (P.), 1970. « Réalités africaines et enquêtes budget-consommation ». *Economie et statistique*, vol 11, pp. 21-32.

Hart (K).

1973. 'Informal Income Opportunities and Urban Employment in Ghana', *Journal of Modern African Studies*, 11, 1: 61-89.

1992. «Market and State after the Cold War. The Informal Economy Reconsidered», in R. Dilley (ed.), *Contesting Markets. Analyses of Ideology, Discourse and Practice*, Edinburgh University Press, pp. 214-227.

Klinghoffer (A. J.), 1973. "Modernization and Political Development in Africa". *The Journal of Modern African Studies*, vol. 11 n°1, pp. 1-19.

Kramer (F.), 1993. *The Red Fez. Art and Possession in Africa*. Verso. 292 pages.

Lacharrière de (G.), 1964. « A propos de la Conférence des Nations Unies sur le Commerce et le Développement », *Revue Tiers Monde* n°20, pp. 885-902.

Leduc (G.), 1963. « L'aide internationale au développement » *Revue Tiers Monde* n°13-14 pp. 237-260.

Marenin (O.), 1985. « Policing Nigeria: Control and Autonomy in the Exercise of Coercion ». *African Studies Review*, Vol. 28, No. 1, pp. 73-93.

Mbembé (A.), 1989. « Pouvoir, violence et accumulation ». *Politique Africaine* n°39, pp. 7-24.

Montjardet (D.), 1994. « La culture professionnelle des policiers ». *Revue française de sociologie*, Vol. 35, No. 3, Police, ordre et sécurité (Jul. - Sep., 1994), pp. 393-411.

Moore (M.), 2004. « Revenues, State Formation, and the Quality of Governance in Developing Countries », *International Political Science Review*, vol. 25, n°3, pp. 297-319.

Mouhanna (C.), 2001. « Faire le gendarme: De la souplesse informelle a la rigueur bureaucratique ». *Revue française de sociologie*, Vol. 42, No. 1 pp. 31-55.

Pietz (W.) and Pivin (A.), 2005. *Le fétiche : généalogie d'un problème*. Editions Kargo & L'Eclat – 156 pages + table des matières – initialement publié dans la revue *Res* n°9, *Res* n°13 et *Res* n°16 en 1985, 1987 et 1988.

Refas (S.) and Cantens (T.), 2011. *Why Does Cargo Spend Weeks in African Ports? The Case of Douala, Cameroon*. Policy Research Working Paper 5565, World Bank.

Rodrik (D.),

2001. « Trading in illusions ». *Foreign Policy*, March-April, pp. 55-62.

2006. « Goodbye Washington Consensus, Hello Washington Confusion? A Review of the World Bank's Economic Growth in the 1990s: Learning from a Decade of Reform ». *Journal of Economic Literature* Vol. XLIV (December 2006), pp. 973-987.

Roitman (J), 2005. *Fiscal Disobedience. An Anthropology of economic regulation in Central Africa*. Princeton: Princeton Univ. Press.

Sarkar (P.), Saint Girons (A.), 2005. « La libéralisation des échanges a-t-elle un impact sur la croissance ? Les expériences de l'Inde et de la Corée ». *Tiers Monde*, volume 46 numéro 184 pages 907-927.

Sindzingre (A.).

2001. « Gouvernance globale et développement: les politiques européennes de coopération et leurs liens avec les institutions financières L'exemple de la Banque mondiale ». Note de recherche n°05/01.

2006. « The Relevance of the Concepts of Formality and Informality: A Theoretical Appraisal » Pub. in *Linking the Formal and Informal Economy: Concepts and Policies*, Basudeb Guha-Khasnobis, Ravi Kanbur, and Elinor Ostrom eds., Oxford, Oxford University Press, UNU-WIDER Studies in Development Economics and EGDI, 2006.

Stull (D.), Maynard-Moody (S.) and Mitchell (J.), 1988. « The ritual of reorganization in a public bureaucracy ». *Qualitative Sociology* (11)-3, pp. 215-233.

Veyne (P.)

1976, *Le pain et le cirque*. Editions du Seuil, 889 pages.

1981, « Clientèle et corruption au service de l'État : la vénalité des offices dans le Bas-Empire romain ». *Annales. Histoire, Sciences Sociales*, Année 1981, Vol. 36, No. 3. p. 339 - 360

Warnier (J.-P.). (dir.) 1994 *Le paradoxe de la marchandise authentique. Imaginaire et consommation de masse*, Paris, L'Harmattan.

Warnier (J.-P.), 2008. Les politiques de la valeur. *Sociétés politiques comparées*, n°4.

World Customs Organization, 2011. *Revised Guide on the Time Release Study* (PC0265E1a).